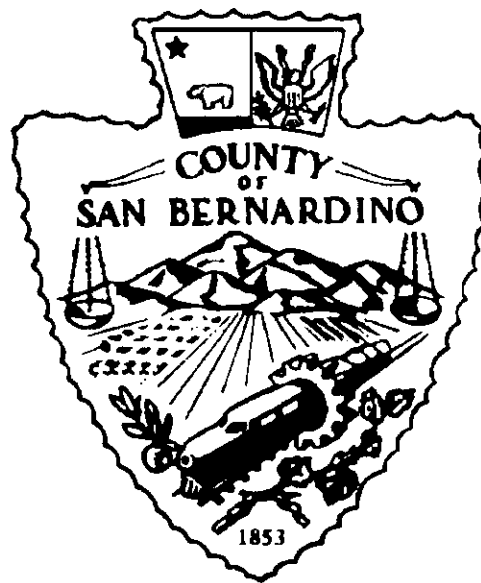


COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2000

COUNTY OF SAN BERNARDINO

1853



ISSUED NOVEMBER 22, 2000

Supervisor Bill Postmus First District

Supervisor Jon D. Mikels, Chairman Second District

Supervisor Dennis Hansberger Third District

Supervisor Fred Aguiar Fourth District

Supervisor Jerry Eaves Fifth District

William H. Randolph –County Administrative Officer

*Prepared by the Office of the Auditor/Controller-Recorder
Larry Walker, Auditor/Controller-Recorder*

**COUNTY OF SAN BERNARDINO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
JUNE 30, 2000**

TABLE OF CONTENTS

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL.....	1
DIRECTORY OF ELECTED COUNTY OFFICIALS.....	12
DIRECTORY OF APPOINTED COUNTY OFFICIALS.....	13
ORGANIZATION CHART.....	14
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING	15

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT.....	18
GENERAL PURPOSE FINANCIAL STATEMENTS:	
Combined Balance Sheet - All Fund Types and Account Groups.....	20
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	22
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual on Budgetary Basis - General Fund, Certain Special Revenue Funds, and Certain Capital Projects Funds.....	24
Combined Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) - All Proprietary Fund Types.....	28
Combined Statement of Cash Flows - All Proprietary Fund Types	29
Combined Statement of Changes in Net Assets - Investment and Pension Trust Funds	31
Notes to the General Purpose Financial Statements.....	33

COMBINING FUND AND INDIVIDUAL ACCOUNT GROUP FINANCIAL STATEMENTS AND SCHEDULES:

 Special Revenue Funds:

Fund Descriptions.....	65
Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	74
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Budget and Actual on Budgetary Basis	80

TABLE OF CONTENTS

Debt Service Funds:

Fund Descriptions	101
Combining Balance Sheet	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	103

Capital Projects Funds:

Fund Descriptions	105
Combining Balance Sheet	106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	108
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) – Budget and Actual on Budgetary Basis	110

Enterprise Funds:

Fund Descriptions	115
Combining Balance Sheet	116
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	118
Combining Statement of Cash Flows	120

Internal Service Funds:

Fund Descriptions	125
Combining Balance Sheet	126
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	128
Combining Statement of Cash Flows	130

Trust and Agency Funds:

Fund Descriptions	135
Combining Balance Sheet – All Trust and Agency Funds	136

Expendable Trust Funds:

Combining Balance Sheet	137
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	138

Investment Trust Funds:

Statement of Net Assets	139
-------------------------------	-----

TABLE OF CONTENTS

Agency Funds:

Combining Balance Sheet	140
Combining Statement of Changes in Assets and Liabilities	141

General Fixed Assets Account Group:

Account Group Description	143
Schedule of General Fixed Assets – By Source	144
Schedule of General Fixed Assets – By Function	145
Schedule of Changes in General Fixed Assets – By Function	146

General Long-Term Debt Account Group:

Account Group Description	147
Schedule of Changes in General Long-Term Debt	148

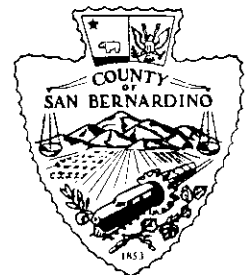
STATISTICAL SECTION

GENERAL GOVERNMENTAL REVENUES BY SOURCE – LAST TEN FISCAL YEARS	150
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION – LAST TEN FISCAL YEARS	152
PROPERTY TAX LEVIES, COLLECTIONS AND DELINQUENCIES – LAST TEN FISCAL YEARS	154
GROSS ASSESSED VALUE OF TAXABLE PROPERTY – LAST TEN FISCAL YEARS	155
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS – TAX RATE AREA 7000 – LAST TEN FISCAL YEARS	156
COMPUTATION OF LEGAL DEBT MARGIN AND BONDED DEBT PER CAPITA – LAST TEN FISCAL YEARS	157
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT	158
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES – LAST TEN FISCAL YEARS	160
SCHEDULE OF INSURANCE IN FORCE	161
PUBLIC OFFICIAL BLANKET BOND	162
REVENUE BOND COVERAGE – LAST TEN FISCAL YEARS	163
BUILDING PERMIT VALUATIONS, DWELLING UNITS AND BANK DEPOSITS – LAST TEN CALENDAR YEARS	164
DEMOGRAPHIC STATISTICS – LAST TEN FISCAL YEARS	166

TABLE OF CONTENTS

PRINCIPAL TAXPAYERS	167
MISCELLANEOUS STATISTICAL DATA	168

Introductory Section



AUDITOR/CONTROLLER-RECORDER



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322

RECORDER • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306

LARRY WALKER
Auditor/Controller-Recorder

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder

November 22, 2000

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO
County Government Center
385 North Arrowhead Avenue
San Bernardino, CA 92415-0110

Honorable Board Members:

The Comprehensive Annual Financial Report of the County of San Bernardino for the fiscal year ended June 30, 2000 is submitted herewith in compliance with Section 25253 of the Government Code of the State of California and Article V, Section 8 of the Charter of the County of San Bernardino.

The accompanying General Purpose Financial Statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data are presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organizational chart, and a list of principal County officials. The financial section includes the General Purpose Financial Statements, required supplementary information and the combining fund and individual account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information of the County, generally on a multi-year basis, and is unaudited.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditor's report on compliance and internal control, are published separately from this report.

THE REPORTING ENTITY AND ITS SERVICES

The County of San Bernardino, located in Southern California, was established by an act of the State Legislature on April 26, 1853, forming the County from the eastern part of Los Angeles County. The County is a charter law county divided into five supervisorial districts on the basis of registered voters and population. The County encompasses an area of over 20,000 square miles and includes twenty-four incorporated cities. In terms of square miles, it is the largest county in the contiguous United States. The County is also one of the fastest growing areas in the nation and is the fifth largest of the 58 counties in California in terms of population.

The County provides a wide range of services to its residents including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, judicial institutions (including support programs), airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and county service areas provide services to remote geographical areas and rapidly growing communities. These services include fire protection, parks, flood control, water, sewer, street lighting, and roads.

The accompanying General Purpose Financial Statements include all organizations, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of San Bernardino, is limited to reporting, as Investment Trust Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

INTERNAL CONTROLS

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's Internal Audits Division actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental, Expendable Trust and Agency Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund Types and the Investment Trust Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue, Debt Service, and Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

CASH MANAGEMENT

The County pools its cash to facilitate investment opportunities for increasing interest income. The County's pooled cash and investments include U.S. Government and agency securities, commercial paper, money market mutual funds, negotiable certificates of deposits and repurchase agreements. The average rate of return on investments during fiscal year 1999-00 was 5.48% and substantially all investments were classified in the lowest credit risk category (see Note 2 to the General Purpose Financial Statements).

At June 30, 2000, the County's pooled cash and investments, including restricted amounts, totaled approximately \$1,911,107,000, at amortized cost. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County's pool has been recorded at its fair market value of \$1,902,721,000.

The County Pool represents monies entrusted to the County Treasurer by the County of San Bernardino, schools and special districts within the County. State law requires that all operating monies of the County, school districts and certain special districts be held by the County Treasurer. In addition, there are approximately \$83 million in "discretionary deposits." The County Pool does not include investments of the Deferred Compensation program or the County Employees' Retirement Association, which are separately managed.

Monies deposited in the County Pool by the participants represent an individual interest in all assets and investments in the County Pool based upon the amount deposited. Interest income, gains and losses are distributed quarterly to the participants based on their average daily balance. Currently, Standard & Poor's Ratings Service rates this investment pool S1 for market risk and AA+ for credit quality, which are the highest ratings attainable. Fitch IBCA's current rating for the County pool is AA+/V-1+, for meeting the highest credit quality standards for underlying assets, diversification, management and operational capabilities. Moody's Investors Service also rates the investment pool at its highest credit rating, Aaa, and safest market risk rating, MR1. Amounts held in the County investment pool are invested in the Pooled Investment Fund of the County ("County Pool"), which invests in securities according to the Investment Policy adopted by the Board of Supervisors for the County Treasurer-Tax Collector as authorized by Section 53601 of the Government Code of California.

The Treasurer's investment policy allows for the purchase of a variety of securities with limitations as to exposure, maturity and ratings varying with each security type. The composition of the portfolio will change over time as old investments mature or are sold, and as new investments are made. The Pool provides monthly reporting of its assets by sector, average life, fair value and other features to both the Board of Supervisors and the County Investment Oversight Committee.

The County's Investment policy does not allow investments in derivative instruments in the treasury pool. None of the securities held by the County Pool are considered structured notes that incorporate "derivative" features, i.e., interest rates tied to alternative indices, formulas or other pricing features. Derivative securities exclude traditional floating rate securities tied to indices such as LIBOR, T-Bills, Fed Funds, etc. In addition, the County Pool does not invest in, nor has it ever invested in, "inverse floaters." Although allowed by State law and the County's investment policy, the Pool does not include any reverse repurchase agreements.

The fair value of the Pool will depend upon, among other factors, the maturities and types of investments and general market conditions. The current (June 30, 2000) market value analysis indicates an unrealized loss of less than 1% in the market-to-book value. Historically, the Pool has held most of its securities to their respective maturity dates.

CASH MANAGEMENT - Continued

At June 30, 2000, approximately \$83 million of the Pool assets are attributable to "discretionary" participants who are not legally required to deposit funds in the Pool. Such participants may withdraw their funds from the Pool upon 30 days' notice to the Treasurer, and only with prior approval of the Treasurer. The liquidity of the Pool will vary depending upon the mix and type of investments therein, and the net cash inflows and outflows at any given time. The Treasurer-Tax Collector manages the Pool to ensure sufficient liquidity exists, given reasonable anticipated cash needs. Current liquidity in the portfolio, consisting of cash, cash equivalents and investments with maturities of less than 60 days, is approximately \$616,941,000. The weighted average maturity of all investments at June 30, 2000 was 351 days, with an effective duration of 0.74 years.

The County believes that the County Pool is prudently invested and that investments therein are scheduled to mature at the times and in the amounts that are necessary to meet the County's expenditures and other scheduled withdrawals.

The County utilizes a Countywide banking program with a major bank, which is referred to as "Consolidated Banking," which accelerates the collection and deposit of monies by participating departments into the County Treasury making them readily available for investment.

DEBT MANAGEMENT

The County maintained the top debt rating for short-term issues throughout fiscal year 1999-00. For other issues, Standard & Poor's rating is A- with positive economic outlook, and Moody's rating is Baa1. The following is a summary of the County's short-term borrowing highlights of 1999-00 and a summary of the County's Certificate of Participation issuances since fiscal year 1990-91.

SHORT-TERM BORROWING

In July 1999, the County issued Tax and Revenue Anticipation Notes totaling \$237,000,000 at a nominal interest rate of 3.75% (yield of 3.39%) with ratings of SP-1+, MIG-1 and F-1+. These notes matured on September 29, 2000. The proceeds of this issue were used to meet the County's cash flow needs including General Fund expenditures (both current and capital expenditures).

CERTIFICATES OF PARTICIPATION

Major County projects initiated within the past ten years which were financed by Certificates of Participation include:

DATE ISSUED		AMOUNT	PROJECT/COMMENTS
January	1990	\$ 13,800,000	Acquisition of equipment for a Geographic Information Management System (GIMS).
March	1990	21,510,000	Refunding of water distribution system improvements.
December	1990	21,645,000	Expansion of the Telecommunications System and purchase of replacement central computer.
November	1991	18,360,000	Acquisition of site for new County Medical Center.
January	1992	246,100,000	Design, engineering, construction management, and construction of new County Medical Center.
January	1992	89,905,000	Partial refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March	1992	21,305,000	Refunding of the December 1990 equipment issue.
May	1992	117,770,000	Refunding of the November 1988 issue for the West Valley Detention Center.
December	1993	13,005,000	Refunding of the April 1986 issue for construction of the Sheriff's Facilities.

DEBT MANAGEMENT - Continued

CERTIFICATES OF PARTICIPATION – CONTINUED

DATE ISSUED		AMOUNT	PROJECT/COMMENTS
February	1994	\$ 283,245,000	Refunding of the November 1991 and January 1992 issues for construction of the new County Medical Center.
March	1994	18,950,000	Construction of the Glen Helen Blockbuster Pavilion.
December	1994	7,380,000	Construction of freeway interchange for access to Glen Helen Blockbuster Pavilion.
January	1995	40,400,000	To complete total refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March	1995	13,125,000	Construction of two dormitories at the West Valley Detention Center and a large screen theater addition to the County Museum.
June	1995	363,265,000	Final phase of construction financing for the new County Medical Center.
December	1995	20,940,000	Refunding of March 1994 issue for construction of the Blockbuster Pavilion.
January	1996	65,070,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.
June	1996	9,200,000	Refunding of the March 1995 issue for construction at the West Valley Detention Center and a theater addition to the County Museum.
June	1996	7,400,000	Capital improvements consisting of a theater complex for the County Museum.
July	1996	39,600,000	Refunding of the January 1995 Government Center Refinancing Certificates.
September	1997	121,095,000	To acquire equipment for the new County Medical Center, to fund capitalized interest and to fund the Certificates Reserve Account.
October	1997	17,790,000	To finance the retrofit of lighting and HVAC systems at various County facilities and the upgrade of PCB ballasts and chiller for Central Plant, acquisition of a pre-school building in Ontario, and construction of a juvenile detention facility in the County's West End.
October	1998	176,510,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1999-00

GENERAL GOVERNMENT FUNCTIONS

Revenues for all governmental funds and the changes from the preceding year are shown in the following tabulation (in thousands):

Revenues	1999-00		Over (Under) 1998-99	
	Amount	Percent of Total	Amount	Percent
Taxes	\$ 280,499	16%	\$ 18,154	7%
Licenses, Permits and Franchises	15,202	1	1,123	8
Fines, Forfeitures and Penalties	20,168	1	1,232	7
Revenues From Use of Money and Property	55,948	3	999	2
Aid From Other Governmental Agencies	1,077,662	62	84,833	9
Charges for Current Services	239,699	14	8,226	4
Other Revenues	45,492	3	27,880	158
Total Revenues	<u>\$ 1,734,670</u>	<u>100%</u>	<u>\$ 142,447</u>	

The County's three major funding sources; local taxes, intergovernmental aid and charges for current services, account for 92% of all revenues. The ½% sales tax for public safety increased almost \$10 million to \$79 million from 1999 to 2000. The intergovernmental category, increasing by \$84,833,000 from the prior year, is made up of State and Federal aid and reimbursements for the County's various public assistance programs, health programs and capital improvements. Major changes in State and Federal social service programs, which included increased reimbursements for welfare reform administration and initiatives for getting people to work and childcare programs, accounts for the increase in aid from other governmental agencies. The charges for current services category increased \$8,226,000. Increases in the SB855 and SB1255 health programs (\$7.4 million), account for most of the increase in charges for current services.

Revenues from use of money and property increased \$999,000 due to increased investment earnings resulting from higher interest rates.

Other revenues increased almost \$28 million from 1999 to 2000. The receipt of Tobacco Settlement Funds (\$20 million) accounts for almost 72% of the increase.

Expenditures for all governmental funds and changes from the preceding year are shown in the following tabulation (in thousands):

Expenditures	1999-00		Over (Under) 1998-99	
	Amount	Percent of Total	Amount	Percent
Current:				
General Government	\$ 82,523	5%	\$ 2,300	3%
Public Protection	470,918	28	30,944	7
Public Ways and Facilities	36,237	2	1,137	3
Health and Sanitation	274,474	16	18,252	7
Public Assistance	678,314	40	31,426	5
Education	11,235	1	1,155	11
Recreation and Cultural Services	11,340	1	(591)	(5)
Debt Service:				
Principal	22,136	2	(6,651)	(23)
Interest and Fiscal Charges	49,684	3	10,522	27
Capital Outlay	38,262	2	7,216	23
Total Expenditures	<u>\$ 1,675,123</u>	<u>100%</u>	<u>\$ 95,710</u>	

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1999-00

GENERAL GOVERNMENT FUNCTIONS – CONTINUED

Total County expenditures increased \$95.7 million or 6% from 1999 to 2000. Functional expenditures increased in all areas, other than recreation and cultural services, rising \$85 million to \$1.57 billion. Increases in salaries of the General Fund driven by increased employment and cost of living adjustments account for \$48 million of the increase in the functional expenditures.

Public Assistance, the largest user of financial resources, increased expenditures by \$31.4 million. Major changes in State and Federal programs contributed to the change in public assistance expenditures.

Public Protection, the second largest user of financial resources, increased expenditures by \$30.9 million. Increases in the Sheriff's Department and Probation account for the majority of the Public Protection increase.

Health and Sanitation increased expenditures \$18.2 million from 1999-00. County medical services expenditures paid to the State increased \$7.4 million to \$86 million for which the County received SB 855/1255 reimbursements as mentioned earlier in the revenue section. The Department of Public Health's expenditures also increased more than \$5 million. The Department of Public Health operates 34 different programs divided among four areas (Disease Control, Personal Health, Environmental Health, and Support Services) of Public Health. Salaries and benefits and services and supplies for these programs increased by \$3 million and \$2 million respectively. The Realignment for Health budget units' expenditures also increased (\$5.4 million to \$35.7 million) from 1999 to 2000.

Prior to July 1, 1999, the debt service payments related to the Solid Waste Financing Authority were recorded in debt service funds. In 2000, these payments are recorded in the Waste Systems Division Enterprise Fund. This reclassification accounts for a \$10.5 million decrease to debt service. Also, prior to July 1, 1999, the debt service related to the Pension Obligation Bonds were recorded in an agency fund rather than a debt service fund. This reclassification accounts for a \$23 million increase to debt service. In addition, the last debt service payments required on the Insurance Financing Revenue Bonds were made during 1998-1999, resulting in the net Debt Service costs increase of \$3.9 million.

Increases in equipment for the Sheriff's and Public Assistance Departments account for most of the increase in capital outlay expenditures.

ENTERPRISE FUNDS

The County has seven categories of enterprise operations. The Medical Center provides inpatient and outpatient care to County residents; Crestline Sanitation District and some County Service Areas provide water and/or sanitation services to particular areas of the County; some Fire Protection Districts provide ambulance services to residents, and Waste Systems Division provides refuse disposal services to the public at several landfill sites. Retained earnings (deficit) balances at June 30, 2000 for these operations were (in thousands):

Medical Center	\$ (60,705)
Crestline Sanitation District	8,829
County Service Areas	23,908
Fire Protection Districts - Ambulance	838
Waste Systems Division	(60,434)
Ultrascreen Theater	(3,421)
Other Enterprise Funds	84
	<u>\$ (90,901)</u>

The Medical Center retained deficit of \$60,705,000 is expected to be eliminated in subsequent years through future rate increases and/or possible contributions from the General Fund.

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1999-00 - Continued

ENTERPRISE FUNDS - CONTINUED

The Waste Systems Division retained deficit of \$60,434,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

The Ultrascreen Theater retained deficit of \$3,421,000 should improve in fiscal year 2000/2001. In October (see Note 9 to the financial statements) the County approved a plan to redeem the Ultrascreen Theatre debt.

INTERNAL SERVICE FUNDS

Internal Service Funds operate from fees charged primarily to County departments or other governmental agencies for services provided. The General Services Group includes Printing Services, Records Management and Central Mail Services. The Risk Management fund accounts for workers' compensation, public liability, property conservation, bonds and estate insurance. The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County. Other support to County departments is accounted for in the Telephone Services, Computer Operations and Vehicle Services funds. The Internal Service Funds' retained earnings balances at June 30, 2000 were (in thousands):

General Services Group	\$ 639
Telephone Services	5,193
Computer Operations	2,353
Vehicle Services	11,703
Risk Management	634
Flood Control Equipment	6,724
	<u>\$ 27,246</u>

RISK MANAGEMENT

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and Workers' Compensation. Public Liability claims are self-insured up to \$500,000 per claim or occurrence. Excess insurance coverage over the SIR up to \$25,000,000 is with CSAC Excess Insurance Authority Liability Program II (CSAC EIA).

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty Policy covering County monies and securities, also with CSAC EIA with a \$25,000 deductible and excess limits up to \$10,000,000 per claim or occurrence.

Workers' Compensation claims are self-insured up to \$1,000,000 per claim or occurrence. Excess limits up to \$2,000,000 for Employers' Liability and statutory Workers' Compensation limits are provided by an excess Workers' Compensation Insurance Policy through the CAMEX Joint Powers Authority.

Property damage claims are insured with the CSAC Excess Insurance Authority through Property Program II over a \$25,000 deductible.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which are accounted for in the General Fund. The liabilities included in the Risk Management Fund are based on the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expenses. It is the County's practice to obtain actuarial studies at least biennially. Revenues of the Risk Management Fund together with funds to be provided in the future, via the Security Payment Program or GIC, will provide adequate resources to meet public liability, workers' compensation, property and hospital and medical malpractice liabilities as they come due.

MAJOR INITIATIVES

During fiscal year 1999-00, there were significant changes made in the procurement processes since the reports of improprieties by some former high-ranking County officials. The County Board of Supervisors implemented Ordinance 3769 on September 1, 1999 that requires Board approval for all obligations and payments for services in excess of \$25,000 per contractor per department. Ordinance 3769 also requires the continuous tracking of payments to contractors, which are reported to the Board, the County Administrative Office and the departments. In addition to the Ordinance, there have been increased reviews of payment requests by the Auditor/Controller-Recorders Office and Purchasing. Payments are closely verified to contract terms and conditions before processing. These changes have significantly increased the controls over the contracting and payments processes.

The County received proceeds from the tobacco settlement of \$22.3 million in fiscal year 1999-00 of which \$20 million was directed to the Medical Center reserve for debt service and operations. The remaining \$2.3 million was allocated to the medical liability self-insurance fund. In addition, the estimated 2000-01 allocation of \$16.5 million will be directed toward debt service on the Medical Center. The estimated balance for 2000-01 of \$2.0 million will go to community-based and private section programs.

In September 1999, The Governor signed into law legislation mandating counties to transfer the responsibilities for local child support enforcement from the District Attorney's office to a separate county department. In March 2000, the County Board of Supervisors established the Department of Child Support as a County department within the Human Services System Group. January 1, 2001 has been selected as the target transition date.

Another major initiative for San Bernardino County during Fiscal Year 1999-2000 was the start of construction to add 160 additional juvenile detention beds at the County's West Valley Juvenile Detention Center in Rancho Cucamonga. This expansion project will help to relieve the serious overcrowding problem at the County's Central Juvenile Detention Facility in San Bernardino. The total estimated cost of this expansion project is \$22.3 million, and will be funded from a combination of state grant funds (\$7.6 million), bond proceeds (\$9.5 million), and local county funds (\$5.2 million). This project is expected to be completed in the summer of 2002 and will increase total bed capacity at the West Valley Juvenile Detention Facility from 22 to 182.

DEPARTMENT FOCUS

In late 1999, the 24 cities that make up the County of San Bernardino came together with the County to discuss how to make our County stronger economically. While there are challenges, such as an unskilled workforce and disparate economic activities across City lines, there is also an incredible economic advantage in the form of reasonable and available land, an abundance of laborers and a major infrastructure corridor that moves goods and products throughout Southern California. The group agreed to four major action steps: 1) Create an economic development strategy; 2) Upgrade the County's workforce through training and education; 3) Facilitate better coordination of economic development issues with environmental and regulatory issues; and 4) Improve the support given businesses in the County.

Within the County Organization, the Economic Development/Public Services Group (ED/PSG) was directed to lead the effort. To accomplish this the ED/PSG created a subgroup of departments within the agency. Those departments include the Economic and Community Development Department, the Redevelopment Agency, Land Use Services, and the Jobs and Employment Services Department (JESD), which was moved from the Human Services System to the ED/PSG. The Board of Supervisors formally approved the restructuring and creation of an economic subgroup on March 14, 2000. To lead the effort of the group, the Board also supported the creation of a new Associate Administrative Officer position. The recruitment and hiring for that position was completed in August of 2000.

DEPARTMENT FOCUS - Continued

Of particular importance was the move of JESD to the group concerned with economic development programs. Within the County, JESD has the major responsibility of upgrading the County's workforce through training and education. In addition, and perhaps more important, the department has a unit of job development specialists, 14 of whom meet daily with local businesses to explore their workforce needs. This group has been tremendously successful in helping to place 25,000 CalWORKs clients into employment. Through cross training with County Economic Development staff, this group is seen as pivotal in being an early warning system for local business needs and how we (County and cities) can assist them to sustain or grow their business.

To better understand the economic dynamics around us, we have been reaching out to local community members. Local economist Dr. John Husing, under contract with the County, has recently completed a Countywide Economic Development overview. This overview points out several strategic actions we can take to strengthen the local economy. We have also been meeting with various economic development staff from the various cities throughout the County.

While the reorganization is only four months old, we have already begun to realize some success. These include: 1) Reduced duplication of administrative charges; 2) Joint marketing of economic development efforts; 3) The formation of a collaborative partnership with California State University to link together all of the educational agencies in the County and work to develop high-tech skills in adults and youth; 4) Scoping work to best determine how to proceed with an update of the County's general plan; 5) Cross-training of staff; 6) Develop a marketing plan to get commuters off the freeways and to work closer to home; 7) More outreach to the local business community; and 8) A successful start to the County's Workforce Investment Board.

Although this will continue as a work in progress, the ED/PSG is confident that through collaborative efforts such as those mentioned above and focused outreach, San Bernardino County can continue to make a positive difference in the lives of those who live in our communities.

ECONOMIC CONDITION AND OUTLOOK

Fiscal year 1999-2000 was another year of expansion and growth for the Inland Empire. Major economic indicators including jobs, income, retail sales, spending and construction all showed significant improvement. Economists are now stating that the region's recovery can be attributed to business expansions, resulting in regional job growth and the continued rebounding of the state's economy. Employment growth is now forecast for all industry sectors throughout the County, primarily in construction, manufacturing and distribution. The Inland Empire gained 64,316 jobs from June 1999 to June 2000.

Sales of new and existing homes in San Bernardino County continue to rise due to the increased demand for real estate. Real estate and construction leaders optimistically predict steady improvement in home sales. The Inland Empire is expected to continue to be the growth engine of new housing in Southern California, due to strong job growth and the continued migration of families from the higher priced coastal counties.

San Bernardino County continues to be one of the fastest growing and most populated counties in the state, ranking fifth after Los Angeles, San Diego, Orange and Santa Clara. People continue to migrate to San Bernardino County where there is available land and affordable housing compared to neighboring Los Angeles and Orange Counties.

San Bernardino County's labor force is one of its greatest economic assets, second only to its strategic location. Population growth and educational centers have created a diverse labor pool that is comprised of a wide range of talent and skill levels.

San Bernardino County's overall economy is supported by its superb transportation network including Ontario International Airport, two major trans-continental railroads, interstate highways, and a location within operating proximity of the West's two largest ports, Los Angeles and Long Beach. Metrolink commuter rail

ECONOMIC CONDITION AND OUTLOOK - Continued

service links San Bernardino County commuters with other rail and bus lines in Los Angeles. The County's strategic location allows businesses to efficiently serve markets throughout California, the Western U.S. and the Pacific Rim. Because of its desirable Southern California location, many cargo carriers entering or leaving California pass through San Bernardino County ensuring its role as a major transportation center.

A progressive approach to business, an attractive Southern California location, an unprecedented transportation network, and some of the greater Los Angeles area's only remaining reasonably priced land, assure San Bernardino County's economic viability in the twenty-first century.

INDEPENDENT AUDIT

The County's financial statements have been audited by KPMG LLP, independent auditors. The auditors' report is included in the financial section, which is an integral part of this Comprehensive Annual Financial Report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of San Bernardino for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. This was the twelfth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to certificate program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of the Comprehensive Annual Financial Report and its timely issuance is the result of a concentrated, dedicated and coordinated effort by the entire Auditor/Controller staff. I would like to acknowledge the special efforts of the General Accounting and Internal Audits staff and our independent auditors, KPMG LLP, for their assistance in the report preparation. I would also like to thank all County departments who have participated in its preparation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Larry Walker".

LARRY WALKER
AUDITOR/CONTROLLER-RECORDER

COUNTY OF SAN BERNARDINO

DIRECTORY OF COUNTY OFFICIALS

ELECTED

COUNTY SUPERVISOR, FIRST DISTRICT	KATHY A. DAVIS
COUNTY SUPERVISOR, SECOND DISTRICT (CHAIR)	JON D. MIKELS
COUNTY SUPERVISOR, THIRD DISTRICT	DENNIS HANSBERGER
COUNTY SUPERVISOR, FOURTH DISTRICT (VICE CHAIR)	FRED AGUIAR
COUNTY SUPERVISOR, FIFTH DISTRICT	JERRY EAVES
ASSESSOR	DONALD E. WILLIAMSON
AUDITOR/CONTROLLER-RECORDER	LARRY WALKER
CORONER/PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN/CONSERVATOR	BRIAN McCORMICK
DISTRICT ATTORNEY	DENNIS L. STOUT
SHERIFF	GARY S. PENROD
SUPERINTENDENT OF SCHOOLS	DR. HERBERT R. FISCHER
TREASURER-TAX COLLECTOR	RICHARD LARSEN

JUDGES OF THE SUPERIOR COURT OF CALIFORNIA

LARRY W. ALLEN STEPHEN H. ASHWORTH KENNETH BARR WALTER L. BLACKWELL, III JOAN M. BORBA JOSEPH BRISCO GERARD S. BROWN PAUL M. BRYANT, JR. RONALD CHRISTIANSON DENNIS G. COLE KEITH D. DAVIS MICHAEL DEST JAMES M. DORR JAMES A. EDWARDS DOUGLAS M. ELWELL W. ROBERT FAWKE DOUGLAS A. FETTEL JULES E. FLEURET MARY E. FULLER DONNA GUNNELL GARZA	DOUGLAS N. GERICKE JOHN B. GIBSON THOMAS D. GLASSER LOUIS O. GLAZIER JAMES MICHAEL GUNN SYLVIA HUSING JOSEPH E. JOHNSTON CRAIG S. KAMANSKY BEN T. KAYASHIMA JEFFREY KING CYNTHIA LUDVIGSEN FREDERICK A. MANDABACH JOHN N. MARTIN BRIAN S. Mc CARVILLE JAMES C. McGUIRE ROBERTA McPETERS PATRICK J. MORRIS PHILLIP M. MORRIS ERIC NAKATA PETER H. NORELL	BARRY L. PLOTKIN MARGARET POWERS TARA REILLY SHAHLA S. SABET BRIAN SAUNDERS MICHAEL A. SMITH BERT L. SWIFT JOHN M. TOMBERLIN INGRID A. UHLER RAYMOND P. VAN STOCKUM JOHN P. VANDER FEER A. REX VICTOR JOHN P. WADE CHRISTOPHER J. WARNER J. MICHAEL WELCH LINDA M. WILDE RUFUS L. YENT RAYMOND C. YOUNGQUIST
---	--	---

COUNTY OF SAN BERNARDINO DIRECTORY OF COUNTY OFFICIALS

APPOINTED

AGING AND ADULT SERVICES	T. MICHAEL DECKER
AGRICULTURAL COMMISSIONER/SEALER	EDOUARD P. LAYAYE
AIRPORTS (INTERIM)	NORM KANOLD
ARCHITECTURE AND ENGINEERING (INTERIM)	WILLIAM HARRY MUNYON
BEHAVIORAL HEALTH	RUDY LOPEZ
CHILDREN'S SERVICES	CATHY CIMBALO
CLERK OF THE BOARD OF SUPERVISORS (INTERIM)	RENEE' BASTIAN
COMMUNITY SERVICES DEPARTMENT	PATRICIA L. NICKOLS
COUNTY ADMINISTRATIVE OFFICER	WILLIAM H. RANDOLPH
COUNTY COUNSEL	ALAN K. MARKS
COUNTY LIBRARIAN	ED KIECZYKOWSKI
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP	JOHN GOSS
FACILITIES MANAGEMENT	MARIE A. ALONZO
FIRE DEPARTMENT/FIRE WARDEN	PETER R. HILLS
HUMAN RESOURCES (INTERIM)	DIANE URE
HUMAN SERVICES SYSTEM	JOHN F. MICHAELSON
INFORMATION SERVICES	LEYDEN HAHN
JOBS AND EMPLOYMENT SERVICES DEPARTMENT (INTERIM)	JANICE EISENBEISZ
LAND USE SERVICES	MICHAEL HAYES
MEDICAL CENTER	MARK UFFER
MUSEUM	PERSIJS KOLBERG
PRESCHOOL SERVICES	ROBERTA YORK
PROBATION	RAYMOND B. WINGERD
PUBLIC DEFENDER	JOHN ROTH
PUBLIC HEALTH	THOMAS J. PRENDERGAST JR., M.D.
PUBLIC WORKS	KEN MILLER
PURCHASING	AURELIO W. DE LA TORRE
REDEVELOPMENT AGENCY	MICHAEL NUBY
REGISTRAR OF VOTERS	INGRID GONZALES
SPECIAL DISTRICTS	EMIL MARZULLO
TRANSITIONAL ASSISTANCE	CAROL ANSELM
VEHICLE SERVICES (INTERIM)	JAMES MORALES
VETERANS' AFFAIRS	BILL J. MOSELEY

ENTITIES INCLUDED IN CAFR BUT NOT PART OF COUNTY ORGANIZATION

LOCAL AGENCY FORMATION COMMISSION	JAMES M. RODDY
SUPERIOR COURT OF CALIFORNIA – COURT EXECUTIVE OFFICER	TRESSA KENTNER

San Bernardino County Registered Voters

- *Board of Supervisors**
 - County Counsel**
 - Clerk of the Board**
 - County Administrative Office**
 - Assistant County Administrative Officer**
 - Budget & Finance**
 - Debt Financing
 - Capital Planning
 - Legislative Program
 - Law & Justice Group**
 - *District Attorney
 - Probation
 - Grand Jury
 - Public Defender
 - *Public Adm/Coroner/Guardian
 - *Sheriff
 - Fiscal Group**
 - *Assessor
 - *Auditor/Controller-Recorder
 - *Treasurer-Tax Collector
 - Internal Services Group**
 - Facilities Management
 - Purchasing
 - Architecture & Engineering
 - Real Estate Services
 - Vehicle Services
 - Asst. Co. Administrator for Human Services System**
 - Aging & Adult Services
 - Children's Services
 - Community Services
 - Preschool Services
 - Transitional Assistance
 - Veterans' Affairs
 - Behavioral Health
 - Public Health
 - Asst. Co. Administrator for Economic Development/ Public Services Group**
 - Econ/Community Development
 - Redevelopment Agency
 - Land Use Services
 - Jobs & Employment Services
 - Special Districts
 - Fire
 - Airports
 - Public Works
 - Library
 - Ag/Wits & Measures
 - Registrar of Voters
 - Museum
 - Arrowhead Regional Medical Center**
 - Information Services**
 - Human Resources**
 - Public Information Officer**

* Elected Officials

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Bernardino,
California

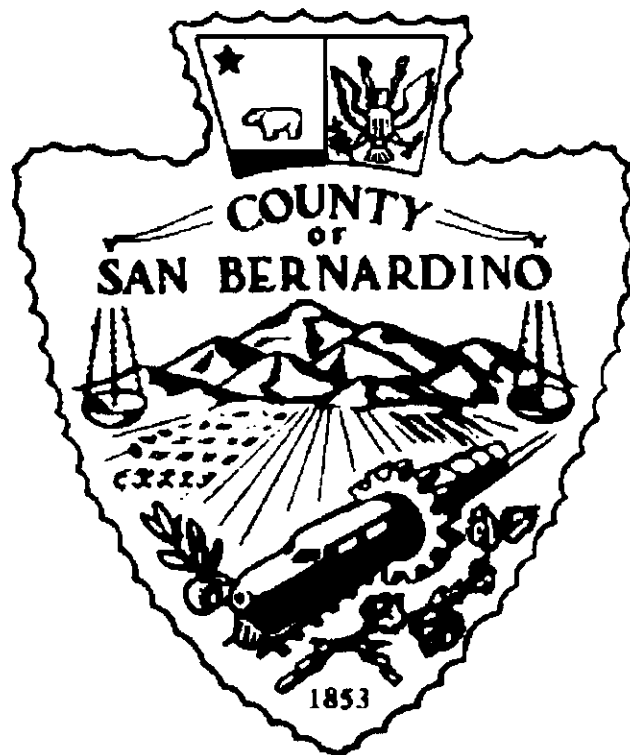
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

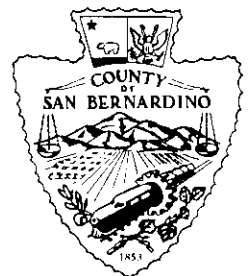


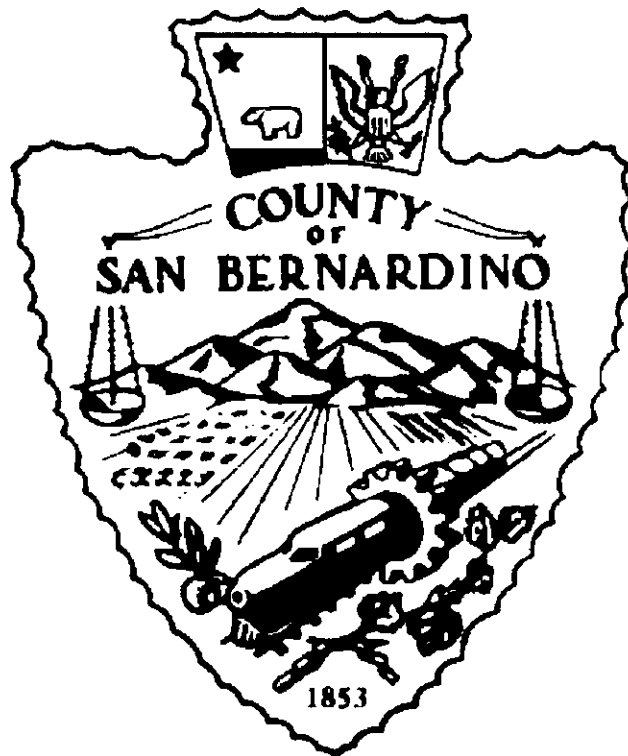
Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director



Financial Section







600 Anton Boulevard
Suite 700
Costa Mesa, CA 92626-7651

Independent Auditors' Report

The Honorable Members of the Board of Supervisors
County of San Bernardino, California:

We have audited the accompanying general purpose financial statements of the County of San Bernardino, California (the County) as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. This standard requires that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of June 30, 2000 and the results of its operations and cash flows of its proprietary fund types and the changes in net assets of its investment trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

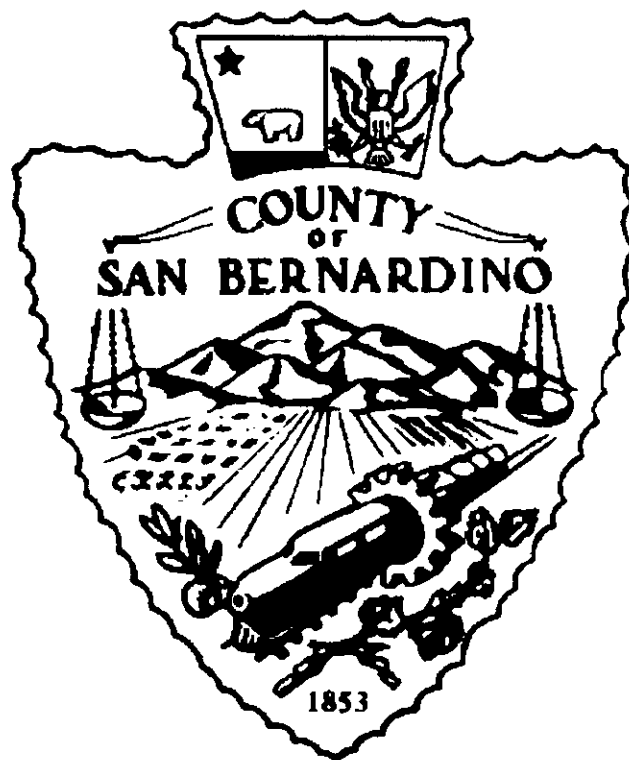
Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents, which are also the responsibility of the management of the County, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. This additional information is the responsibility of the management of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



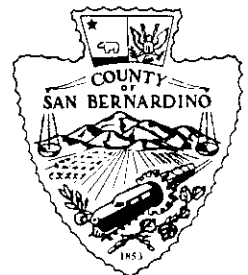
The introductory and statistical sections listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

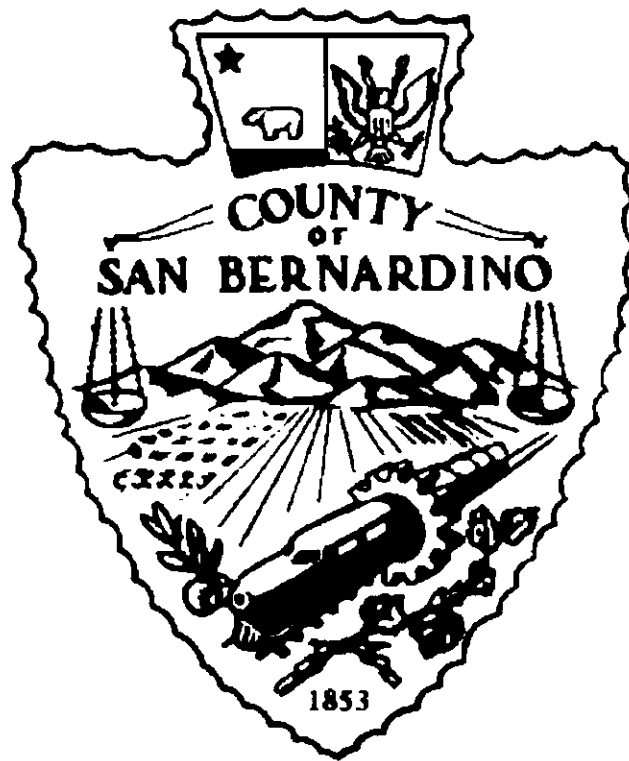
KPMG LLP

Orange County, California
November 22, 2000



General Purpose Financial Statements





COUNTY OF SAN BERNARDINO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
ASSETS AND OTHER DEBITS					
ASSETS:					
CASH AND CASH EQUIVALENTS (NOTE 2)	\$ 8,247	\$ 115,758	\$ 17,160	\$ 33,990	\$ 24,473
INVESTMENTS (NOTE 2)	-	-	84,345	-	-
ACCOUNTS RECEIVABLE - NET	7,867	404	-	-	29,213
TAXES RECEIVABLE	2,436	331	-	-	1,041
INTEREST RECEIVABLE	5,068	18	2,309	55	835
LOANS RECEIVABLE	1,687	-	-	-	-
OTHER RECEIVABLES	3,716	-	-	-	-
DUE FROM OTHER FUNDS (NOTE 3)	35,119	15,654	10	6,329	9,141
DUE FROM OTHER GOVERNMENTS	122,388	7,645	-	890	34,622
INVENTORIES	1,097	678	-	-	1,451
PREPAID ITEMS	300	-	-	-	15,320
DEFERRED CHARGES	-	-	-	-	904
ADVANCES TO OTHER FUNDS (NOTE 3)	275	303	-	-	-
RESTRICTED CASH AND INVESTMENTS (NOTES 2 & 4)	248,060	3,932	-	-	185,329
OTHER ASSETS	-	20	-	-	12,234
FIXED ASSETS - NET (NOTE 5)	-	-	-	-	718,640
OTHER DEBITS:					
AMOUNT AVAILABLE IN DEBT SERVICE FUND	-	-	-	-	-
AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 436,260</u>	<u>\$ 144,743</u>	<u>\$ 103,824</u>	<u>\$ 41,264</u>	<u>\$ 1,033,203</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 15,001	\$ 4,192	\$ 3	\$ 61	\$ 27,166
SALARIES AND BENEFITS PAYABLE	22,140	3,786	-	-	3,808
DUE TO OTHER FUNDS (NOTE 3)	19,714	3,818	10	412	22,505
DUE TO OTHER GOVERNMENTS	8,395	3,775	-	10	-
INTEREST PAYABLE	11,060	53	9	-	16,412
OTHER ACCRUED LIABILITIES	4,547	-	-	-	-
DEFERRED REVENUE	4,351	2,388	-	-	-
ADVANCES FROM OTHER FUNDS (NOTE 3)	-	1,350	-	3	4,030
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS (NOTES 6 & 7)	-	-	-	-	-
DEFERRED COMPENSATION PAYABLE (NOTE 9)	-	-	-	-	-
EMPLOYEE COMPENSATED ABSENCES (NOTE 7)	-	-	-	-	6,153
BONDS AND NOTES PAYABLE (NOTE 7)	237,000	-	20	-	771,396
CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)	-	-	-	-	1,842
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS (NOTE 18)	-	-	-	-	189,312
OTHER LONG-TERM LIABILITIES (NOTE 7)	-	-	-	-	-
TOTAL LIABILITIES	<u>322,208</u>	<u>19,362</u>	<u>42</u>	<u>486</u>	<u>1,042,624</u>
EQUITY (DEFICIT) AND OTHER CREDITS:					
INVESTMENT IN GENERAL FIXED ASSETS	-	-	-	-	-
CONTRIBUTED CAPITAL (NOTE 11)	-	-	-	-	81,480
RETAINED EARNINGS (DEFICIT) (NOTE 12):					
RESERVED (NOTE 13)	-	-	-	-	49,207
UNRESERVED	-	-	-	-	(140,108)
FUND BALANCE:					
RESERVED (NOTE 13)	16,613	28,873	103,782	3,001	-
UNRESERVED:					
DESIGNATED (NOTE 13)	78,612	9,478	-	-	-
UNDESIGNATED	18,827	87,030	-	37,777	-
TOTAL EQUITY AND OTHER CREDITS	<u>114,052</u>	<u>125,381</u>	<u>103,782</u>	<u>40,778</u>	<u>(9,421)</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 436,260</u>	<u>\$ 144,743</u>	<u>\$ 103,824</u>	<u>\$ 41,264</u>	<u>\$ 1,033,203</u>

PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		
INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
\$ 67,450	\$ 1,442,850	\$ -	\$ -	\$ 1,709,928
-	11,340	-	-	95,685
12	-	-	-	37,496
-	111,707	-	-	115,515
231	313	-	-	8,829
-	2,700	-	-	4,387
-	-	-	-	3,716
1,342	23,416	-	-	91,011
491	2,139	-	-	168,175
1,987	-	-	-	5,213
2,006	-	-	-	17,626
331	-	-	-	1,235
4,580	250	-	-	5,408
-	-	-	-	437,321
194	-	-	-	12,448
17,748	-	675,091	-	1,411,479
-	-	-	103,782	103,782
-	-	-	728,187	728,187
<u>\$ 96,372</u>	<u>\$ 1,594,715</u>	<u>\$ 675,091</u>	<u>\$ 831,969</u>	<u>\$ 4,957,441</u>
\$ 5,289	\$ -	\$ -	\$ -	\$ 51,712
835	-	-	-	30,569
2,590	41,962	-	-	91,011
-	482,043	-	-	494,223
-	-	-	-	27,534
21	-	-	-	4,568
300	-	-	-	7,039
25	-	-	-	5,408
52,853	-	-	-	52,853
-	-	-	-	-
2,527	-	-	82,038	90,718
-	-	-	737,041	1,745,457
941	-	-	5,881	8,664
-	-	-	-	189,312
-	-	-	7,009	7,009
<u>65,381</u>	<u>524,005</u>	<u>-</u>	<u>831,969</u>	<u>2,806,077</u>
-	-	675,091	-	675,091
3,745	-	-	-	85,225
8,706	-	-	-	57,913
18,540	-	-	-	(121,568)
-	1,069,081	-	-	1,221,350
-	-	-	-	88,090
-	1,629	-	-	145,263
<u>30,991</u>	<u>1,070,710</u>	<u>675,091</u>	<u>-</u>	<u>2,151,364</u>
<u>\$ 96,372</u>	<u>\$ 1,594,715</u>	<u>\$ 675,091</u>	<u>\$ 831,969</u>	<u>\$ 4,957,441</u>

ASSETS AND OTHER DEBITS

ASSETS:

CASH AND CASH EQUIVALENTS (NOTE 2)
INVESTMENTS (NOTE 2)
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
LOANS RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS (NOTE 3)
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
ADVANCES TO OTHER FUNDS (NOTE 3)
RESTRICTED CASH AND INVESTMENTS (NOTES 2 & 4)
OTHER ASSETS
FIXED ASSETS - NET (NOTE 5)

OTHER DEBITS:

AMOUNT AVAILABLE IN DEBT SERVICE FUND
AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES, EQUITY AND OTHER CREDITS

LIABILITIES

ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS (NOTE 3)
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS (NOTE 3)
ESTIMATED LIABILITY FOR LITIGATION
AND SELF-INSURED CLAIMS (NOTES 6 & 7)
DEFERRED COMPENSATION PAYABLE (NOTE 9)
EMPLOYEE COMPENSATED ABSENCES (NOTE 7)
BONDS AND NOTES PAYABLE (NOTE 7)
CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS (NOTE 18)
OTHER LONG-TERM LIABILITIES (NOTE 7)

TOTAL LIABILITIES

EQUITY (DEFICIT) AND OTHER CREDITS:

INVESTMENT IN GENERAL FIXED ASSETS
CONTRIBUTED CAPITAL (NOTE 11)
RETAINED EARNINGS (DEFICIT) (NOTE 12):
RESERVED (NOTE 13)
UNRESERVED
FUND BALANCE:
RESERVED (NOTE 13)
UNRESERVED:
DESIGNATED (NOTE 13)
UNDESIGNATED

TOTAL EQUITY AND OTHER CREDITS

TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
REVENUES:			
TAXES	\$ 217,209	\$ 61,066	\$ 2,206
LICENSES, PERMITS AND FRANCHISES	15,006	196	-
FINES, FORFEITURES AND PENALTIES	13,524	6,644	-
REVENUES FROM USE OF MONEY AND PROPERTY	39,809	8,350	6,952
AID FROM OTHER GOVERNMENTAL AGENCIES	930,542	141,890	-
CHARGES FOR CURRENT SERVICES	220,759	18,901	-
OTHER REVENUES	29,498	14,152	1,390
TOTAL REVENUES	<u>1,466,347</u>	<u>251,199</u>	<u>10,548</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	79,607	2,916	-
PUBLIC PROTECTION	391,094	79,824	-
PUBLIC WAYS AND FACILITIES	2,130	34,107	-
HEALTH AND SANITATION	269,325	5,149	-
PUBLIC ASSISTANCE	598,900	79,414	-
EDUCATION	1,368	9,867	-
RECREATION AND CULTURAL SERVICES	8,041	3,299	-
DEBT SERVICE:			
PRINCIPAL	926	3,505	17,705
INTEREST AND FISCAL CHARGES	10,409	360	38,915
CAPITAL OUTLAY	16,701	9,942	-
TOTAL EXPENDITURES	<u>1,378,501</u>	<u>228,383</u>	<u>56,620</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>87,846</u>	<u>22,816</u>	<u>(46,072)</u>
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(68,366)	(9,742)	(2,208)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	10,105	6,053	52,057
LONG-TERM DEBT PROCEEDS	-	-	2,270
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)	3,971	1,980	-
SALE OF FIXED ASSETS	2,225	906	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(52,065)</u>	<u>(803)</u>	<u>52,119</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	35,781	22,013	6,047
FUND BALANCE, JULY 1, 1999, AS RESTATED (NOTE 20)	80,202	103,463	97,735
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	(2,000)	(2,588)	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	69	2,493	-
FUND BALANCE, JUNE 30, 2000 (NOTE 14)	<u>\$ 114,052</u>	<u>\$ 125,381</u>	<u>\$ 103,782</u>

GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	TOTAL (MEMORANDUM ONLY)
CAPITAL PROJECTS	EXPENDABLE TRUST	
\$ 18	\$ -	\$ 280,499
-	-	15,202
-	-	20,168
837	99	56,047
5,230	-	1,077,662
39	3	239,702
452	1,490	46,982
<u>6,576</u>	<u>1,592</u>	<u>1,736,262</u>
-	-	82,523
-	149	471,067
-	-	36,237
-	-	274,474
-	-	678,314
-	1,311	12,546
-	-	11,340
-	-	22,136
-	-	49,684
<u>11,619</u>	<u>-</u>	<u>38,262</u>
<u>11,619</u>	<u>1,460</u>	<u>1,676,583</u>
<u>(5,043)</u>	<u>132</u>	<u>59,679</u>
-	-	(80,316)
15,694	-	83,909
17,500	-	19,770
-	-	5,951
-	-	3,131
<u>33,194</u>	<u>-</u>	<u>32,445</u>
28,151	132	92,124
12,628	1,858	295,886
(1)	-	(4,589)
-	-	2,562
<u>\$ 40,778</u>	<u>\$ 1,990</u>	<u>\$ 385,983</u>

REVENUES.

TAXES
 LICENSES, PERMITS AND FRANCHISES
 FINES, FORFEITURES AND PENALTIES
 REVENUES FROM USE OF MONEY AND PROPERTY
 AID FROM OTHER GOVERNMENTAL AGENCIES
 CHARGES FOR CURRENT SERVICES
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:

CURRENT:

GENERAL GOVERNMENT
 PUBLIC PROTECTION
 PUBLIC WAYS AND FACILITIES
 HEALTH AND SANITATION
 PUBLIC ASSISTANCE
 EDUCATION
 RECREATION AND CULTURAL SERVICES
 DEBT SERVICE:
 PRINCIPAL
 INTEREST AND FISCAL CHARGES
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)
 OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)
 LONG-TERM DEBT PROCEEDS
 INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)
 SALE OF FIXED ASSETS

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
 AND OTHER FINANCING SOURCES OVER (UNDER)
 EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1999, AS RESTATED (NOTE 20)

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)
 RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)

FUND BALANCE, JUNE 30, 2000 (NOTE 14)

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL ON BUDGETARY BASIS
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	GENERAL FUND		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 214,313	\$ 217,209	\$ 2,896
LICENSES, PERMITS AND FRANCHISES	15,735	15,006	(729)
FINES, FORFEITURES AND PENALTIES	13,673	13,524	(149)
REVENUES FROM USE OF MONEY AND PROPERTY	36,401	39,809	3,408
AID FROM OTHER GOVERNMENTAL AGENCIES	1,006,377	930,542	(75,835)
CHARGES FOR CURRENT SERVICES	223,884	220,759	(3,125)
OTHER REVENUES	14,189	29,498	15,309
TOTAL REVENUES	1,524,572	1,466,347	(58,225)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	90,934	79,556	11,378
PUBLIC PROTECTION	400,540	391,793	8,747
PUBLIC WAYS AND FACILITIES	2,185	2,148	37
HEALTH AND SANITATION	299,185	268,876	30,309
PUBLIC ASSISTANCE	637,843	599,691	38,152
EDUCATION	1,385	1,385	-
RECREATION AND CULTURAL SERVICES	8,898	8,128	770
DEBT SERVICE:			
PRINCIPAL	4,201	926	3,275
INTEREST AND FISCAL CHARGES	11,157	10,409	748
CAPITAL OUTLAY	14,848	10,239	4,609
TOTAL EXPENDITURES	1,471,176	1,373,151	98,025
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	53,396	93,196	39,800
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(70,099)	(68,366)	1,733
OPERATING TRANSFERS FROM OTHER FUNDS	10,105	10,105	-
SALE OF FIXED ASSETS	1,285	2,225	940
TOTAL OTHER FINANCING SOURCES (USES)	(58,709)	(56,036)	2,673
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(5,313)	37,160	42,473
FUND BALANCE, JULY 1, 1999	65,969	65,969	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(2,000)	(2,000)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	69	69
FUND BALANCE, JUNE 30, 2000 (NOTE 14)	\$ 60,656	\$ 101,198	\$ 40,542

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	CERTAIN SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
TAXES	\$ 61,142	\$ 61,066	\$ (76)
LICENSES, PERMITS AND FRANCHISES	235	196	(39)
FINES, FORFEITURES AND PENALTIES	5,411	6,644	1,233
REVENUES FROM USE OF MONEY AND PROPERTY	5,365	8,202	2,837
AID FROM OTHER GOVERNMENTAL AGENCIES	205,653	134,854	(70,799)
CHARGES FOR CURRENT SERVICES	21,582	17,766	(3,816)
OTHER REVENUES	16,528	13,466	(3,062)
TOTAL REVENUES	315,916	242,194	(73,722)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	9,985	3,189	6,796
PUBLIC PROTECTION	146,952	93,488	53,464
PUBLIC WAYS AND FACILITIES	69,576	36,258	33,318
HEALTH AND SANITATION	5,004	3,823	1,181
PUBLIC ASSISTANCE	105,562	71,701	33,861
EDUCATION	9,919	9,887	32
RECREATION AND CULTURAL SERVICES	4,995	3,336	1,659
DEBT SERVICE:			
PRINCIPAL	1,779	1,605	174
INTEREST AND FISCAL CHARGES	593	360	233
CAPITAL OUTLAY	29,645	6,817	22,828
TOTAL EXPENDITURES	384,010	230,464	153,546
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(68,094)	11,730	79,824
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(13,882)	(9,742)	4,140
OPERATING TRANSFERS FROM OTHER FUNDS	7,397	6,051	(1,346)
LONG-TERM DEBT PROCEEDS	706	903	197
TOTAL OTHER FINANCING SOURCES (USES)	(5,779)	(2,788)	2,991
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(73,873)	8,942	82,815
FUND BALANCE, JULY 1, 1999	87,094	87,094	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(2,588)	(2,588)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	2,485	2,493	8
FUND BALANCE, JUNE 30, 2000 (NOTE 14)	\$ 15,706	\$ 95,941	\$ 80,235

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	CERTAIN DEBT SERVICE (REDEVELOPMENT AGENCY) FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 2,216	\$ 2,206	\$ (10)
REVENUES FROM USE OF MONEY AND PROPERTY	-	21	21
TOTAL REVENUES	2,216	2,227	11
OTHER FINANCING SOURCES (USES)			
OPERATING TRANSFERS TO OTHER FUNDS	(2,216)	(2,206)	10
LONG-TERM DEBT PROCEEDS	-	2,270	2,270
TOTAL OTHER FINANCING SOURCES (USES)	(2,216)	64	2,280
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	2,291	2,291
FUND BALANCE, JULY 1, 1999	-	-	-
FUND BALANCE, JUNE 30, 2000 (NOTE 14)	\$ -	\$ 2,291	\$ 2,291

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	CERTAIN CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 18	\$ 18
REVENUES FROM USE OF MONEY AND PROPERTY	-	53	53
AID FROM OTHER GOVERNMENTAL AGENCIES	3,848	5,230	1,382
CHARGES FOR CURRENT SERVICES	-	39	39
OTHER REVENUES	91	452	361
TOTAL REVENUES	3,939	5,792	1,853
EXPENDITURES:			
CAPITAL OUTLAY	41,121	12,544	28,577
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(37,182)	(6,752)	30,430
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	36,906	15,463	(21,443)
TOTAL OTHER FINANCING SOURCES	36,906	15,463	(21,443)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(276)	8,711	8,987
FUND BALANCE, JULY 1, 1999	580	580	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(1)	(1)
FUND BALANCE, JUNE 30, 2000 (NOTE 14)	\$ 304	\$ 9,290	\$ 8,986

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
OPERATING REVENUES:			
NET PATIENT CARE AND SERVICES (NOTE 15)	\$ 231,972	\$ -	\$ 231,972
CHARGES FOR CURRENT SERVICES	46,887	112,898	159,785
OTHER	52,522	-	52,522
TOTAL OPERATING REVENUES	331,381	112,898	444,279
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	57,125	4,150	61,275
SALARIES AND EMPLOYEE BENEFITS	98,906	19,246	118,152
SELF-INSURED CLAIMS (NOTE 6)	-	25,524	25,524
SERVICES AND SUPPLIES	182,448	50,275	232,723
DEPRECIATION AND AMORTIZATION	36,187	4,762	40,949
OTHER	5,643	53	5,696
TOTAL OPERATING EXPENSES	380,309	104,010	484,319
OPERATING INCOME (LOSS)	(48,928)	8,888	(40,040)
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	14,763	3,843	18,606
INTEREST EXPENSE	(45,368)	(60)	(45,428)
TAX REVENUE	3,989	-	3,989
GRANT REVENUE	151	-	151
LOSS ON SALE OF FIXED ASSETS	(829)	(181)	(1,010)
OTHER NONOPERATING REVENUES	21,098	-	21,098
OTHER NONOPERATING EXPENSES	(4,644)	-	(4,644)
TOTAL NONOPERATING REVENUES (EXPENSES)	(10,840)	3,602	(7,238)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(59,768)	12,490	(47,278)
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(9,955)	(533)	(10,488)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	6,895	-	6,895
NET INCOME (LOSS)	(62,828)	11,957	(50,871)
RETAINED EARNINGS (DEFICIT), JULY 1, 1999, AS RESTATED (NOTE 20)	(28,073)	15,289	(12,784)
RETAINED EARNINGS (DEFICIT), JUNE 30, 2000	\$ (90,901)	\$ 27,246	\$ (63,655)

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 1 OF 2

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
CASH FLOWS FROM OPERATING ACTIVITIES			
OPERATING INCOME (LOSS)	\$ (48,928)	\$ 8,888	\$ (40,040)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
DEPRECIATION AND AMORTIZATION	36,187	4,762	40,949
OTHER NONOPERATING REVENUES	21,098	-	21,098
OTHER NONOPERATING EXPENSES	(1,472)	-	(1,472)
(INCREASE) DECREASE IN:			
ACCOUNTS RECEIVABLE - NET	(2,302)	15	(2,287)
TAXES RECEIVABLE	(24)	-	(24)
DUE FROM OTHER FUNDS	(7,145)	54	(7,091)
DUE FROM OTHER GOVERNMENTS	(5,090)	68	(5,022)
INVENTORIES	444	(3)	441
PREPAID ITEMS	(12,926)	541	(12,385)
DEFERRED CHARGES	139	-	139
INCREASE (DECREASE) IN:			
ACCOUNTS PAYABLE	3,202	3,207	6,409
SALARIES AND BENEFITS PAYABLE	1,021	17	1,038
DUE TO OTHER FUNDS	1,908	2,074	3,982
OTHER ACCRUED LIABILITIES	-	21	21
DEFERRED REVENUE	-	99	99
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS	16,331	-	16,331
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	-	2,238	2,238
EMPLOYEE COMPENSATED ABSENCES	1,091	145	1,236
TOTAL ADJUSTMENTS	52,462	13,238	65,700
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,534	22,126	25,660
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
RECEIPT OF ADVANCES FROM OTHER FUNDS	454	-	454
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	-	624	624
PAYMENT ON ADVANCES FROM OTHER FUNDS	(500)	-	(500)
TAXES RECEIVED	3,989	-	3,989
GRANT REVENUE	151	-	151
OPERATING TRANSFERS TO OTHER FUNDS	(9,955)	(533)	(10,488)
OPERATING TRANSFERS FROM OTHER FUNDS	6,895	-	6,895
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	1,034	91	1,125

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF CASH FLOWS (CONTINUED)
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 2 OF 2

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
ACQUISITION OF FIXED ASSETS	\$ (20,860)	\$ (7,178)	\$ (28,038)
NOTE PROCEEDS	92,042	-	92,042
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,139)	(850)	(1,989)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(173)	(60)	(233)
PRINCIPAL PAID ON BONDS AND NOTES	(7,362)	-	(7,362)
INTEREST PAID ON BONDS AND NOTES	(44,416)	-	(44,416)
PROCEEDS FROM SALE OF FIXED ASSETS	3,196	79	3,275
CONTRIBUTED CAPITAL CONTRIBUTION	-	2,000	2,000
PAYMENT TO BOND ESCROW AGENT	(91,552)	-	(91,552)
PAYMENT OF BOND ISSUANCE COSTS	(468)	-	(468)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(70,732)	(6,009)	(76,741)
CASH FLOWS FROM INVESTING ACTIVITIES			
INTEREST ON INVESTMENTS	15,168	3,805	18,973
NET CASH PROVIDED BY INVESTING ACTIVITIES	15,168	3,805	18,973
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(50,996)	20,013	(30,983)
CASH AND CASH EQUIVALENTS, JULY 1, 1999, AS RESTATED	260,798	47,437	308,235
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$ 209,802	\$ 67,450	\$ 277,252
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	-	417	417

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF CHANGES IN NET ASSETS
 INVESTMENT TRUST FUND
 YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	<u>INVESTMENT TRUST FUND</u>
ADDITIONS:	
CONTRIBUTIONS ON POOLED INVESTMENTS	\$ 6,106,443
NET APPRECIATION IN FAIR VALUE OF INVESTMENTS	138
INTEREST INCOME ON CASH AND SECURITIES	<u>45,205</u>
TOTAL ADDITIONS	6,151,786
DEDUCTIONS:	
DISTRIBUTIONS FROM POOLED INVESTMENTS	<u>5,940,936</u>
TOTAL DEDUCTIONS	<u>5,940,936</u>
NET INCREASE IN NET ASSETS	210,850
NET ASSETS HELD IN TRUST, JULY 1, 1999	<u>857,870</u>
NET ASSETS HELD IN TRUST, JUNE 30, 2000	<u><u>\$ 1,068,720</u></u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

The County of San Bernardino (the "County"), which was established by an act of the State Legislature on April 26, 1853, is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a five-member Board of Supervisors (the "Board") which, as the governing body of the County, is responsible for the legislative and executive control of the County. As required by generally accepted accounting principles, these General Purpose Financial Statements present the primary government and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Each blended component unit has a June 30 year-end. The County has no discretely presented component units.

Using the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, management determined that the following component units should be blended: Fire Protection Districts, Flood Control District, Park and Recreation Districts, Crestline Sanitation District, County Service Areas, various Joint Powers Authorities ("JPAs") including a Public Benefit Corporation created for the benefit of the County, Inland Empire Facilities Corporation, Inland Empire Solid Waste Financing Authority, San Bernardino Public Safety Authority, San Bernardino County Financing Authority and the Crestline Financing Authority. The County is financially accountable for each of the above component units through the County's elected officials and descriptions of these component units are contained in subsequent sections of this Comprehensive Annual Financial Report. Financial accountability can be demonstrated by the Board of Supervisors acting as the governing board for the component units. Because of their relationship with the County and the nature of their operations, each of the component units is, in substance, part of the County's operations and, accordingly, the activities of these component units are combined (blended) with the activities of the County for purposes of reporting in the accompanying General Purpose Financial Statements.

Beginning with fiscal year ending June 30, 2000, the County's Comprehensive Annual Financial Report no longer includes the financial statements of the San Bernardino County Employee's Retirement Association (SBCERA). The Retirement Board controls the Retirement Association acting as fiduciary agent for the accounting and control of member and employee contributions and investment income. The Retirement Association publishes its own Comprehensive Annual Financial Report and receives its own independent audit. The Retirement Association is also a legally separate entity from the County and not a component unit. For these reasons, the County's Comprehensive Annual Financial Report excludes the Retirement Association pension trust fund as of June 30, 2000.

Additional detailed financial information for each of these entities can be obtained from the Auditor/Controller's Office at 222 W. Hospitality Lane, San Bernardino, CA 92415-0018.

Included as an Investment Trust Fund, are the pooled investments of numerous self-governed school and special districts for which cash and investments are held by the County Treasurer. The financial reporting for these governmental entities, which are independent of the County, is limited to the total amount of cash and investments and other assets, and the related fiduciary responsibility of the County for disbursement of these assets. Activities of the school districts and special districts are administered by their own separate elected boards and are independent of the County Board of Supervisors. The County Auditor/Controller makes disbursements upon the request of the responsible school and self-governed district officers. The County Board of Supervisors has no effective authority to govern, manage, approve budgets, assume financial responsibility, establish revenue limits, nor to

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

THE REPORTING ENTITY – CONTINUED

appropriate surplus funds available in these entities. Therefore, these entities are fiscally independent of the County.

Twenty-four cities and numerous self-governed special districts provide services to the residents of the County. The operations of these entities have been excluded from the General Purpose Financial Statements since each entity conducts its own day-to-day operations and answers to its own elected governing board.

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds and account groups. A fund is defined as an independent fiscal accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities. Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. Account groups are not funds, as they do not reflect available financial resources and related liabilities. The County maintains the following fund types and account groups:

Governmental Fund Types

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of financial position and changes in financial position. The following are the County's governmental fund types:

General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific sources (other than those for Capital Projects Funds and Expendable Trust Funds) that are legally restricted to expenditures for specific purposes. Special Revenue Funds also include general funds of blended component units included in the County reporting entity.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. All Joint Powers Authorities Debt Service Funds are combined and reported as one fund in the accompanying General Purpose Financial Statements.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION – CONTINUED

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is based upon determination of net income and capital maintenance. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

Fiduciary Fund Types

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental entities and other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types. The Investment Trust Fund is accounted for in essentially the same manner as proprietary fund types. Agency Funds are custodial in nature and do not involve the measurement of operations.

Account Groups

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for the County's general fixed assets other than those accounted for in Enterprise Funds and Internal Service Funds.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for the unmatured principal of general obligation bonds and other general long-term obligations that are not specific liabilities of Enterprise Funds and Internal Service Funds.

ACCOUNTING STANDARDS

Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, the County has elected not to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989.

BASIS OF ACCOUNTING

Basis of accounting refers to the point when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

BASIS OF ACCOUNTING - CONTINUED

The County uses the modified accrual basis of accounting for the Governmental Fund Types, Expendable Trust Funds, and Agency Funds (assets and liabilities only). Revenues are recognized when they become measurable and available to finance operations of the current year. Revenues which are accrued include property taxes, sales tax, interest, state and federal grants and subventions, and charges for services. Other revenue becomes measurable and available when cash is received, and is recognized as revenue at that time. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due.

The accrual basis of accounting is used for Enterprise Funds, Internal Service Funds, and the Investment Trust Fund. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recorded when they are incurred.

BUDGETARY INFORMATION

In accordance with the provisions of Sections 29000 - 29143 of the Government Code of the State of California, commonly known as the County Budget Act, the County prepares and adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, certain Special Revenue Funds, and certain Capital Projects Funds. Budgets are prepared on the modified accrual basis of accounting, except that current year encumbrances are budgeted as expenditures.

Annual budgets are not adopted for the following funds: Community Services Department Special Revenue Funds, Pension Obligation Bonds Debt Service Fund and the Joint Powers Authorities Special Revenue, Debt Service and Capital Projects Funds. Accordingly, these funds are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual on Budgetary Basis (See Note 14).

The legal level of budgetary control is maintained at the object level and sub-object level for fixed assets within departments. However, presentation of the General Purpose Financial Statements at the legal level of control is not feasible due to excessive length. Because of the large volume of detail, the budget and actual statements have been aggregated by function. The County does prepare a separate Final Budget document at the object and sub-object level that is made available to the public by the office of the Auditor/Controller. For Fiscal Year 1999-00, there were no instances in which expenditures exceeded appropriations.

Encumbrances, which are commitments related to executory contracts and purchase orders for goods or services, are recorded for budgetary control purposes in the General Fund, certain Special Revenue Funds and certain Capital Projects Funds. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BUDGETARY INFORMATION – CONTINUED

Amendments or transfers of appropriations between funds or departments must be approved by the Board. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must also be approved by the Board. From time to time during the year, supplemental appropriations were necessary and approved by the Board. Amendments or transfers of appropriations between object levels within the same department may be approved by the Board or the County Administrative Office. Transfers at the sub-object level or cost center level may be done at the discretion of the Department head. Budget amounts reported in the accompanying General Purpose Financial Statements are as amended. Budget amendments during 1999-2000 were not material to the General Purpose Financial Statements. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning available fund balances as provided for in the County Budget Act.

PROPERTY TAXES

The County levies, collects and apportions property taxes for all taxing jurisdictions within the County, including school and special districts. Property taxes are determined by applying approved rates to the assessed values of properties. The total 1999-00 gross assessed valuation of the County of San Bernardino was \$65,443,974,000 (after deducting \$14,493,541,000 for the redevelopment tax allocation increment).

Article XIII A of the State of California Constitution limits the property tax levy to support general government services of the various taxing jurisdictions to \$1.00 per \$100 of assessed value. Taxes levied to service voter-approved debt prior to June 30, 1978 are excluded from this limitation.

Secured property taxes are levied in two equal installments, November 1 and February 1. They become delinquent with penalties on December 10 and April 10, respectively. The lien date is January 1 of each year. Unsecured property taxes are due on the March 1 lien date and become delinquent with penalties on August 31.

ACCOUNTS RECEIVABLE

The accounts receivable balance of the Medical Center Enterprise Fund at June 30, 2000 is net of an allowance for doubtful accounts of \$85,733,000.

DUE FROM OTHER GOVERNMENTS

At June 30, 2000, the General Fund accrued \$122,388,000 of receivables from other governments, of which \$88,313,000 was due from the State of California. Of the amount owed by the State, \$9,589,000 was for Health Care Services, \$47,574,000 was for Public Social Services, \$16,809,000 was for Motor Vehicle license fees and sales tax money and \$14,341,000 was for other services. Amounts owed from cities for booking fees and other services were \$3,592,000. The remaining amount of \$30,483,000 was due from the Federal Government and other governmental agencies.

INVENTORIES

Inventories, which consist principally of materials and supplies held for consumption, are valued at cost (first-in, first-out basis) for Governmental Fund Types and at an amount which approximates the lower of average cost or market for Proprietary Fund Types. Inventories of the General Fund and Special Revenue Funds are accounted for as expenditures when the inventory items are consumed. Reported inventories are offset with a corresponding reservation of fund balance because these amounts are not available for appropriation and expenditure.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIXED ASSETS

The accounting and reporting treatment applied to fixed assets associated with a fund is determined by its measurement focus. Acquisitions of fixed assets are recorded as expenditures in the Governmental and Expendable Trust Funds at the time of purchase. Fixed assets with costs greater than \$100,000 for structures and improvements and \$5,000 for equipment are capitalized at cost in the General Fixed Assets Account Group. Enterprise and Internal Service Funds use the same capitalization policy, except for the Medical Center Enterprise Fund which capitalizes structures and improvements, and equipment over \$5,000, due to Federal capitalization criteria. Infrastructure expenditures, including the construction costs of streets, roads, bridges, drainage and lighting systems, have been excluded from the General Fixed Assets Account Group because they generally are immovable and of value only to the governmental unit. Depreciation is not provided on general fixed assets.

Fixed assets are recorded at cost in the Enterprise and Internal Service Funds. Fixed assets received through gift or contribution are recorded at their estimated market value on the date of receipt. Depreciation and amortization expense for Proprietary Funds is computed by use of the straight-line method over the estimated useful lives of the assets as follows:

Structures and Improvements	3 to 40 years
Equipment	3 to 20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

DEFERRED REVENUE

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met, are recorded on the General Purpose Financial Statements as deferred revenue. The General Fund has \$4,351,000 of deferred revenue at June 30, 2000, consisting of \$3,815,000 of interest to be collected in fiscal years 2002-2003, \$333,000 for health services and \$203,000 of other items.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the County considers all pooled investments and other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

EMPLOYEE COMPENSATED ABSENCES

Liabilities for vacation, holiday benefits, sick pay and compensatory time are recorded when earned. Compensated absence liabilities are recorded in Proprietary Fund Types and, for amounts not expected to be liquidated with expendable available financial resources, are reported in the General Long-Term Debt Account Group ("GLTDAG") for Governmental Fund Types. No expenditure is reported for these amounts. The amount recorded at June 30, 2000 in the GLTDAG was \$82,038,000 compared with \$70,423,000 at June 30, 1999. Total additions and deletions to employee compensated absences that occurred during the year were recorded as a net amount, as reflected in Note 7.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

LEASES

The County leases various assets under both operating and capital lease agreements. For Governmental Fund Types, assets under capital leases and the related lease obligations are reported in the General Fixed Assets and General Long-Term Debt Account Groups, respectively. For Proprietary Fund Types, the assets and related lease obligations are recorded in the appropriate Enterprise or Internal Service Fund.

USE OF ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

TOTAL COLUMNS IN GENERAL PURPOSE FINANCIAL STATEMENTS

Total columns in the accompanying General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows of the County in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made in the aggregation of this data.

2. CASH AND INVESTMENTS

Cash and investments include the cash balances of substantially all funds which are pooled (the "pool") and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities. The pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7 – like pool. The pool does not issue a separate report. Included also are cash and investments held by certain Joint Powers Authorities and cash held by various trustee financial institutions in accordance with the California Government Code.

DEPOSITS

At June 30, 2000, the carrying amount of the County's deposits was an overdraft of \$48,104,000 and the corresponding bank balance was \$84,730,000. The difference of \$132,834,000 was principally due to outstanding warrants and wires and deposits in transit. In accordance with GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, the County's deposits are categorized in the following manner:

- Category 1 - Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 - Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS – Continued

DEPOSITS – CONTINUED

County deposits by category as of June 30, 2000 are as follows (in thousands):

	Category			Total
	1	2	3	
Bank Accounts	\$ <u>83,779</u>	\$ <u>625</u>	\$ <u>326</u>	\$ <u>84,730</u>

INVESTMENTS

The County's investments are governed by the California Government Code and the County's Investment Policy. These approved investments include U.S. Government Treasury and Agency securities, bankers' acceptances, commercial paper, medium term notes, mutual funds, repurchase agreements and reverse repurchase agreements as authorized by Government Code Sections 53601, 53635 and 53638 which limit the investments to certain maximum percentages by investment type in the pool.

In accordance with GASB No. 31, the County's investments and securities are reported at fair value, based upon closing sales prices reported on recognized securities exchanges. Securities having no sales and unlisted securities are valued based upon last reported bid prices. The County intends to either hold investments until maturity or until market values equal or exceed cost. The value of the various investments will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Therefore, there can be no assurance that the values of the various investments in the County pool will not vary significantly from the values described herein.

Monies deposited in the County pool by the participants represent an individual interest in all assets and investments in the County pool based upon the amount deposited. Interest income, realized gains and losses are distributed quarterly to the pool participants, based upon their average daily balance. Unrealized gains and losses are distributed annually to the pool participants, based upon their average daily balance.

The County Treasurer has determined the market-to-book value difference of the County pool on a monthly basis since approximately 1987. Currently, the Treasurer provides monthly reports of its asset mix, average life, market value and other features to both the Board of Supervisors and the County Investment Oversight Committee. The function of the Committee is to render unbiased and objective opinions on matters involving the Treasurer's investment of public funds. Specifically they are charged with: 1) review of the annual Investment Policy Statement and any subsequent changes, 2) review of the investment portfolio and reports for compliance with law and investment policy, and 3) causing an annual audit to be conducted on the pooled investment portfolio.

State law now requires that all operating monies of the County, school districts, and certain special districts be held by the County Treasurer. The net asset value of involuntary participation in the asset pool totals \$986,171,000 at June 30, 2000.

As of June 30, 2000, the book value of the County pool was \$1.97 billion. Approximately 13% of the County pool is attributable to the County General Fund, with the remainder of the balance comprised of other County funds, school districts and special districts. Additionally, as of June 30, 2000, \$82,549,000 of the amounts deposited in the County pool are attributable to depositors who are not required to, but choose to, invest in the County pool.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

INVESTMENTS – CONTINUED

A summary of the investments held by the County Treasurer is as follows (in thousands):

Investment	Fair Value	Principal	Interest Rate % Range	Maturity Date
U.S. Government Securities	\$ 1,061,054	\$ 1,073,101	4.78 – 7.40	07/07/00 – 04/19/04
Repurchase Agreements	200,011	200,000	7.21	07/03/00
Bankers Acceptance	2,994	2,941	6.26	08/10/00
Negotiable Certificates of Deposit	198,340	198,421	5.79 – 7.16	07/06/00 – 05/08/01
Commercial Paper	442,594	438,752	6.12 – 7.01	07/03/00 – 11/28/00
Medium Term Notes	43,080	43,244	6.80 – 7.22	01/16/01 – 04/12/01
Mutual Funds	10,000	10,000	N/A	N/A
Total	<u>\$ 1,958,073</u>	<u>\$ 1,966,459</u>		

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 2000 (in thousands):

Statement of Net Assets	
Net Assets held for pool participants	<u>\$ 1,958,073</u>
Equity of internal pool participants	\$ 889,353
Equity of external pool participants:	
Voluntary	82,549
Involuntary	986,171
Total Equity	<u>\$ 1,958,073</u>
Statement of Changes in Net Assets	
Net Assets at July 1, 1999	\$ 1,549,969
Net change in investments by pool participants	408,104
Net Assets at June 30, 2000	<u>\$ 1,958,073</u>

In accordance with GASB Statement No. 3, the County's investments at June 30, 2000 are categorized separately to give an indication of the level of custodial credit risk assumed by the County. Investments under reverse repurchase agreements are not categorized because they are held by broker-dealers. The County's investments are categorized in the following manner:

- Category 1 - Includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name.
- Category 2 - Includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name.
- Category 3 - Includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

INVESTMENTS – CONTINUED

County investments by category as of June 30, 2000 are as follows (in thousands):

	Category			Fair Value
	1	2	3	
U.S. Government Securities	\$ 1,061,054	\$ -	\$ -	\$ 1,061,054
Repurchase Agreements	200,011	-	-	200,011
Bankers Acceptance	2,994	-	-	2,994
Negotiable Certificates of Deposit	198,340	-	-	198,340
Commercial Paper	442,594	-	-	442,594
Medium Term Notes	43,080	-	-	43,080
Investments Controlled by County Treasurer	1,948,073	-	-	1,948,073
Amounts Controlled by Fiscal Agents –				
U.S. Government Securities		41,588		41,588
Total Categorized Investments	<u>\$ 1,948,073</u>	<u>\$ 41,588</u>	<u>\$ 0</u>	<u>\$ 1,989,661</u>

Summary of Cash and Investments (in thousands):

Total Categorized Investments at Fair Value	\$ 1,989,661
Total Deposits – carrying amount overdraft	(48,104)
Other Cash Funds (Imprest, Revolving)	688
Mutual Funds	44,088
Non-Categorized Investments in Cash with Fiscal Agents (Guaranteed Investments Contracts)	256,601
Total Cash and Investments (Including Restricted Amounts)	<u>\$ 2,242,934</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS

Due From/To Other Funds at June 30, 2000 are as follows (in thousands):

	Due From Other Funds	Due To Other Funds
<u>General Fund</u>	<u>\$ 35,119</u>	<u>\$ 19,714</u>
<u>Special Revenue Funds</u>		
Transportation	535	77
County Free Library	-	74
Economic and Community Development	48	923
Aging and Adult Services	296	266
Jobs and Employment Services	-	2
Micrographics Fees	9,524	-
County Service Areas	2,875	436
Courthouse Temporary Construction	15	-
Flood Control District	472	252
Fire Protection Districts	885	877
Park and Recreation Districts	65	12
Tobacco Tax Program	31	-
Joint Powers Authorities	4	1
Special Aviation	379	6
Preschool Services Department	31	84
Sheriff's Special Projects	184	141
Special Transportation	201	14
Redevelopment Agency	64	143
Other Special Revenue	45	510
Total Special Revenue Funds	<u>15,654</u>	<u>3,818</u>
<u>Debt Service Funds</u>		
Redevelopment Agency	<u>10</u>	<u>10</u>
<u>Capital Projects Funds</u>		
Capital Improvements	6,138	382
County Service Areas	44	-
Fire Protection Districts	1	-
Redevelopment Agency	146	30
Total Capital Projects Funds	<u>6,329</u>	<u>412</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

	Due From Other Funds	Due To Other Funds
<u>Enterprise Funds</u>		
Medical Center	8,639	21,031
Crestline Sanitation District	99	40
County Service Areas	220	424
Fire Protection Districts - Ambulance	8	-
Waste Systems Division	155	1,001
Ultrascreen Theater	20	9
Total Enterprise Funds	9,141	22,505
<u>Internal Service Funds</u>		
General Services Group	81	-
Telephone Services	65	-
Computer Operations	301	22
Vehicle Services	124	838
Risk Management	641	1,727
Flood Control Equipment	130	3
Total Internal Service Funds	1,342	2,590
<u>Expendable Trust Funds</u>		
Law Library	19	-
Barstow Cemetery Endowment Care Fund	4	-
Lucerne Valley Cemetery Endowment Care Fund	1	-
Total Expendable Trust Funds	24	-
<u>Investment Trust Fund</u>	13,097	3,490
<u>Agency Funds</u>		
Special Assessment Funds	43	-
Other Agency Funds	10,252	38,472
Total Agency Funds	10,295	38,472
Total All Funds	\$ 91,011	\$ 91,011

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

Advances To/From Other Funds at June 30, 2000 are as follows (in thousands):

	Advances To Other Funds	Advances From Other Funds
<u>General Fund</u>	<u>\$ 275</u>	<u>\$ -</u>
<u>Special Revenue Funds</u>		
Transportation	300	-
Aging and Adult Services	-	250
County Service Areas	3	-
Flood Control District	-	550
Sheriff's Special Projects	-	250
Special Transportation	-	300
Total Special Revenue Funds	<u>303</u>	<u>1,350</u>
<u>Capital Projects Funds - County Service Areas</u>	<u>-</u>	<u>3</u>
<u>Enterprise Funds - Medical Center</u>	<u>-</u>	<u>4,030</u>
<u>Internal Service Funds</u>		
Risk Management	4,030	25
Flood Control Equipment	550	-
Total Internal Service Funds	<u>4,580</u>	<u>25</u>
<u>Agency Funds - Other Agency Funds</u>	<u>250</u>	<u>-</u>
Total All Funds	<u><u>\$ 5,408</u></u>	<u><u>\$ 5,408</u></u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. *INTERFUND TRANSACTIONS - Continued*

Operating Transfers To/From Other Funds for the year ended June 30, 2000 are as follows (in thousands):

	Operating Transfers To Other Funds	Operating Transfers From Other Funds
<u>General Fund</u>	<u>\$ 68,366</u>	<u>\$ 10,105</u>
<u>Special Revenue Funds</u>		
Transportation	401	-
County Free Library	189	300
Economic and Community Development	1,417	-
Aging and Adult Services	53	-
Jobs and Employment Services	106	-
County Service Areas	1,736	2,532
Courthouse Temporary Construction	1,906	-
Criminal Justice Temporary Construction	2,200	-
Flood Control District	224	-
Fire Protection Districts	742	910
Park and Recreation Districts	140	103
Joint Powers Authorities	-	2
Preschool Services Department	112	-
Sheriff's Special Projects	320	-
Redevelopment Agency	68	2,206
Other Special Revenue	128	-
Total Special Revenue Funds	<u>9,742</u>	<u>6,053</u>
<u>Debt Service Funds</u>		
Redevelopment Agency Bonds	2,206	-
Joint Powers Authorities	2	27,558
Pension Obligation Bonds	-	24,499
Total Debt Service Funds	<u>2,208</u>	<u>52,057</u>
<u>Capital Projects Funds</u>		
Capital Improvements	-	14,853
Park and Recreation Districts	-	-
Joint Powers Authorities	-	231
County Service Areas	-	581
Fire Protection Districts	-	29
Total Capital Projects Funds	<u>-</u>	<u>15,694</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

	Operating Transfers To Other Funds	Operating Transfers From Other Funds
<u>Enterprise Funds</u>		
Medical Center	2,083	4,521
Crestline Sanitation District	166	-
County Service Areas	772	574
Fire Protection Districts - Ambulance	910	-
Waste Systems Division	6,024	-
Ultrascreen Theater	-	1,800
Other Enterprise	-	-
Total Enterprise Funds	9,955	6,895
<u>Internal Service Funds</u>		
General Services Group	43	-
Telephone Services	139	-
Computer Operations	149	-
Vehicle Services	146	-
Risk Management	56	-
Total Internal Service Funds	533	-
Total All Funds	\$ 90,804	\$ 90,804

Residual Equity Transfers To/From Other Funds for the year ended June 30, 2000 are as follows (in thousands):

	Residual Equity Transfers To Other Funds	Residual Equity Transfers From Other Funds
<u>General Fund</u>	\$ 2,000	\$ 69
<u>Special Revenue Funds</u>		
County Service Areas	26	-
Fire Protection Districts	-	1
Park and Recreation Districts	27	-
Other Special Revenue	2,535	-
Redevelopment Agency	-	2,492
Total Special Revenue Funds	2,588	2,493
<u>Capital Project Funds</u>		
County Service Areas	1	-
Total Capital Project Funds	1	-
Total All Funds	\$ 4,589	\$ 2,562

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

Residual equity transfers are nonrecurring or non-routine transfers of equity between funds. In Governmental Funds, residual equity transfers are reported as additions to or deductions from the beginning fund balance. In Proprietary Funds they are reported as additions to contributed capital, or as reductions of either retained earnings or contributed capital. For the year ended June 30, 2000 there was a \$2,000,000 residual equity transfer from the General Fund to Vehicle Services (an Internal Service Fund). The \$2,000,000 was credited directly to contributed capital for Vehicle Services.

Residual Equity Transfers between funds also do not balance due to Barstow Park and Recreation District becoming self-governed as of July 1, 1999. A net of \$27,000 was transferred out of Governmental Funds to Agency Funds, which are custodial in nature and do not involve the measurement of operations.

4. RESTRICTED CASH AND INVESTMENTS

Cash and cash equivalents that are restricted by legal or contractual requirements at June 30, 2000 are comprised of the following:

General Fund

The General Fund has restricted cash and cash equivalents in the amount of \$248,060,000 for the repayment of the Tax and Revenue Anticipation Notes ("TRANS"), and the interest thereon due September 29, 2000.

Special Revenue Funds

Flood Control District:

The Flood Control District has set aside \$3,932,000 of cash and cash equivalents to be used for the construction of the Day Creek Project.

Enterprise Funds

Medical Center

Restricted cash and cash equivalents of \$57,211,000 represent funds set aside for construction costs and debt service payments.

Waste Systems Division:

Restricted cash and cash equivalents of \$128,118,000 represent funds set aside as specified by bond covenants and for a waste water treatment facility, groundwater detection, treatment and remediation, and for State mandated site closure and maintenance costs.

5. FIXED ASSETS

During the year ended June 30, 2000, the County reviewed and reconciled its general fixed assets for land, improvements to land, structures and improvements and construction in progress. As a result of this review, the County has restated the July 1, 1999 balance for these assets as follows (in thousands):

	<u>Land</u>	<u>Improvements To Land</u>	<u>Structures and Improvements</u>	<u>Construction In Progress</u>
Balances, June 30, 1999, as previously recorded	\$ 70,726	\$ 90,713	\$ 388,975	\$ 46,396
Adjustment Required	<u>(23,931)</u>	<u>(13,553)</u>	<u>(4,093)</u>	<u>(3,527)</u>
Balances, June 30, 1999, as restated	\$ <u>46,795</u>	\$ <u>77,160</u>	\$ <u>384,882</u>	\$ <u>42,869</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

5. **FIXED ASSETS - Continued**

The following is a summary of changes in fixed assets of the General Fixed Assets Account Group by class for the year ended June 30, 2000 (in thousands):

	July 1, 1999, as Restated	Additions	Deletions	June 30, 2000
Land	\$ 46,795	\$ 6	\$ 263	\$ 46,538
Improvements to Land	77,160	25,397	1,136	101,421
Structures and Improvements	384,882	5,978	807	390,053
Equipment	106,796	17,897	10,806	113,887
Construction in Progress	42,869	10,663	30,340	23,192
Total	<u>\$ 658,502</u>	<u>\$ 59,941</u>	<u>\$ 43,352</u>	<u>\$ 675,091</u>

Construction in Progress consists of the following projects (in thousands):

Chino Airport and Other Airport Projects	\$ 15,497
Other various projects	7,695
Total	<u>\$ 23,192</u>

The following is a summary of Proprietary Fund fixed assets by class as of June 30, 2000 (in thousands):

	Enterprise	Internal Service
Land	\$ 59,197	\$ 396
Improvements to Land	97,717	352
Structures and Improvements	541,816	6,312
Equipment	99,035	54,061
Construction in Progress	35,243	-
Total	<u>833,008</u>	<u>61,121</u>
Less: Accumulated Depreciation	114,368	43,373
Net	<u>\$ 718,640</u>	<u>\$ 17,748</u>

Construction in Progress for the Enterprise Funds consists of the following projects (in thousands):

Solid Waste Landfills	\$ 30,888,000
Other Various Projects	4,355,000
Total	<u>\$ 35,243,000</u>

6. **SELF-INSURANCE**

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and workers' compensation claims. Public liability claims are self-insured for up to \$500,000 per occurrence. Excess insurance coverage up to \$25 million is provided through a Risk Pool Agreement with California State Association of Counties (CSAC) Excess Insurance Authority ("EIA") Liability Program II. Workers' compensation claims are self-insured up to \$1 million per occurrence and covered by an independent carrier for the balance up to \$2 million for employer's liability and for workers' compensation statutory liability. Property damage claims are self-insured on an occurrence basis up to \$25,000 and insured by the CSAC EIA Property Programs I and II.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

6. SELF-INSURANCE - Continued

The County supplements its self-insurance for medical malpractice claims with an insurance policy that provides annual coverage on an occurrence basis with deductibles of \$1,000,000 for each claim and \$5,000,000 for total annual claims. Maximum coverage under the policy is \$10 million per occurrence with an additional \$15 million in limits provided by the CSAC EIA General Liability II Program.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which are accounted for in the General Fund. The liabilities included in the Risk Management Fund are based upon the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expense. The liabilities for these claims are reported using a discounted rate of 5.25%.

The County has an investment agreement with National Westminster Bank to finance the self-insured general liability, automobile liability, workers' compensation and medical malpractice programs. Quarterly disbursements are received by the County for fund reserves and payment of claims. The County's investment in the agreements totaled \$32,934,000 at June 30, 2000.

The claims liability of \$52,853,000 reported at June 30, 2000 is based on the requirements of GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability amount in fiscal years 1999 and 2000 were (in thousands):

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-end</u>
1998-99	\$ 48,974	\$ 19,339	\$ (17,698)	\$ 50,615
1999-00	50,615	9,113	(6,875)	52,853

7. LONG-TERM DEBT

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 2000 (in thousands):

	<u>Balance July 1, 1999 As Restated</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2000</u>
Estimated Liability for Litigation and Self-Insured Claims	\$ 1,197	\$ -	\$ 1,197	\$ -
Employee Compensated Absences	70,423	11,615	-	82,038
Bonds and Notes Payable	735,056	19,770	17,785	737,041
Capital Lease Obligations	1,779	5,951	1,849	5,881
Other Long-Term Liabilities	426	6,731	148	7,009
Total General Long-Term Debt	<u>\$ 808,881</u>	<u>\$ 44,067</u>	<u>\$ 20,979</u>	<u>\$ 831,969</u>

The bonds and notes payable balance at July 1, 1999 has been restated as follows (in thousands):

Bonds and Notes Payable June 30, 1999 as previously reported	\$ 841,756
Less Bonds included with Waste Systems Division effective July 1, 1999 (see Note 20)	(107,020)
Plus Road Improvements notes not properly included at June 30, 1999	320
Bonds and Notes Payable July 1, 1999 as restated	<u>\$ 735,056</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

Other Long-Term Liabilities include \$6,253,000 relating to construction of the San Sevaine Creek Water Project, \$543,000 of Special Districts other Loans Payable and \$213,000 of rebatable arbitrage earnings. The United States Treasury's Rebate Regulations, issued May 12, 1989, state that excess investment earnings (calculated in accordance with the regulations) must be submitted to the federal government at the end of each installment computation period (being five bond years). In accordance with each trust agreement, the trustee transfers from the Earnings Funds to the Rebate Fund, for purposes of ultimate rebate to the United States, an amount equal to the Excess Investment Earnings. This calculation is performed every bond year.

At June 30, 2000 the \$6,253,000 is owed to the United States Department of Interior, Bureau of Reclamation, for construction of the San Sevaine Creek Water Project. Amounts owed are determined annually until the project is completed (approximately 8 years) based on costs incurred but will not exceed \$20 million. After the project completion, the County has 15 years to pay back the liability along with 7% interest.

A summary of bonds and notes payable recorded in the General Long-Term Debt Account Group and payable from Debt Service Funds is as follows (in thousands):

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-00
Certificates of Participation					
Government Center/Law & Justice (1992)	3.00 to 6.00	01-15-92	07-01-16	\$ 89,905	\$ 71,770
Equipment Financing Project	5.00 to 7.25	03-01-92	03-01-02	21,305	5,435
West Valley Detention Center (1992)	3.50 to 6.50	05-01-92	10-15-18	117,770	101,510
Sheriff's Facilities Project	4.00 to 6.00	12-01-93	04-01-01	13,005	1,935
Glen Helen Blockbuster (Series C)	VARIABLE	12-01-94	03-01-24	7,380	6,540
Glen Helen Blockbuster (Series D)	VARIABLE	12-06-95	03-01-24	16,510	15,245
Glen Helen Blockbuster (Series E)	VARIABLE	12-06-95	03-01-24	4,430	3,945
Capital Improvement Refinancing (1996)	VARIABLE	06-21-96	11-01-25	9,200	9,000
County Center Refinancing (1996)	VARIABLE	07-11-96	07-01-15	39,600	36,500
Public Improvement Project (1997)	3.85 to 5.00	10-01-97	10-01-25	17,790	17,145
Subtotal					<u>269,025</u>
Revenue Bonds					
Pension Obligation (1995)	5.68 to 7.72	11-22-95	08-01-21	386,266	373,006
Public Capital Improvement (1997)	8.30	08-28-97	09-02-00	75,000	75,000
Subtotal					<u>448,006</u>
Other Bonds and Notes					
San Sevaine Redevelopment Bonds	5.30 to 6.85	03-01-00	09-01-29	19,770	19,770
Road Improvements Note		10-01-96	05-01-03	320	240
Subtotal					<u>20,010</u>
TOTAL					<u>\$ 737,041</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

A summary of bonds and notes payable recorded in the Enterprise Funds is as follows (in thousands):

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-00
Medical Center					
Certificates of Participation:					
Medical Center Project (Series 1994)	4.60 to 7.00	02-01-94	08-01-28	\$ 283,245	\$ 210,770
Medical Center Project (Series 1995)	4.80 to 7.00	06-01-95	08-01-22	363,265	147,565
Medical Center Project (Series 1996)	5.00 to 5.25	01-01-96	08-01-28	65,070	65,070
Medical Center Project (Series 1997)	4.30 to 5.50	09-01-97	08-01-08	121,095	121,095
Medical Center Project (Series 1999)	4.1895	10-22-98	08-01-26	176,510	176,510
					<u>721,010</u>
Less:					
Deferred Amount on Refunding					(49,473)
Discounts					<u>(15,665)</u>
Net Certificates of Participation					<u>655,872</u>
Crestline Sanitation District					
Notes Payable:					
Huston Creek Treatment Plant Effluent Storage Reservoir:	-	11-01-95	10-01-17	2,160	<u>1,607</u>
County Service Areas					
General Obligation Bonds:					
Spring Valley Lake Sewer Facilities:					
Series A	6.50 to 6.75	02-15-72	02-15-02	1,300	205
Series B	6.10 to 6.15	04-01-74	04-01-04	1,000	315
Series D	7.00 to 9.00	06-01-90	06-01-00	280	10
Helendale Sewer Facilities:					
Series A	5.00	06-01-78	06-01-98	1,550	5
Helendale Water Facilities:					
Series B	7.00	09-01-82	06-01-97	1,450	5
Pinion Hills Water Distribution:					
Series A	5.00	03-01-78	03-01-18	1,708	1,151
Series B	5.00	03-01-78	03-01-18	275	170
Series C	9.00 to 11.0	11-01-84	03-01-05	1,518	710
Landers Water Distribution System	5.00	06-01-79	06-01-19	1,540	1,115
Oak Hills Water Distribution Facilities	7.00	09-01-74	09-01-94	750	5
Subtotal					<u>3,691</u>
Notes Payable:					
Morongo Valley Water Facilities (Note)	4.50	05-06-64	05-06-04	50	10
Hacienda Water Facilities	5.00	07-14-67	07-14-07	114	39
Morongo Valley Water Facilities (Loan)		08-17-99	08-17-04	40	40
Subtotal					<u>89</u>
Total County Service Areas, General Obligation Bonds and Notes Payable					<u>3,780</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-00
Waste Systems					
Revenue Bonds:					
Landfill Closure Financing Project	6.04 to 7.55	06-01-96	02-01-03	25,390	13,210
Landfill Improvement Refinancing	VARIABLE	12-01-99	08-01-16	92,120	92,120
					105,330
Less:					
Deferred Amount on Refunding					(2,493)
Net Revenue Bonds					102,837
Ultrascreen Theater					
Certificates of Participation:					
Capital Improvement					
Financing (1996)	Variable	06-21-96	11-01-25	7,400	7,300
Total Enterprise Funds					\$ 771,396

Not included above, but carried in the Debt Service Fund, are \$20,000 in matured bearer bonds payable for the Chino Civic Center Authority, a JPA that financed the Chino Library facility.

General Obligation Bonds are issued to provide funds for the acquisition and construction of major capital facilities. These bonds are backed by the full faith and credit of the County, and revenue for the retirement of such bonds is provided by ad valorem taxes on property within the jurisdiction of the governmental unit issuing the bonds.

Certificates of Participation (COP) are secured by annual lease payments payable by the County for use of the facilities constructed or acquired from the COP proceeds. The County has created nonprofit organizations and joint powers authorities to issue the Certificates. The County leases various projects from the authorities. The lease payments are used by the authorities to pay interest on, and principal of, the COPs.

The Certificates of Participation contain certain bond covenants which are deemed by the County to be duties imposed by law. The County must include the applicable lease-purchase payments due each year in its annual budget and make the necessary appropriations. The County is also covenanted to maintain certain levels of liability, property damage, casualty, rental interruption and earthquake insurance in connection with each lease-purchase agreement. The County is in compliance with all significant financial restrictions and requirements as set forth in its various debt covenants.

In prior years, the County has defeased certain Certificates of Participation by placing the proceeds of new Certificates in an irrevocable trust to provide for all future debt service payments on the old Certificates. Accordingly, the trust account assets and the liability for the defeased Certificates are not included in the County's General Purpose Financial Statements. At June 30, 2000, approximately \$492,020,000 of outstanding debt is considered defeased.

The Joint Powers Authorities have issued Revenue Bonds, with a June 30, 2000 outstanding balance of \$553,336,000, for the purpose of enabling the County to acquire certain qualified obligations (the "Obligations") to finance outstanding pension indebtedness, to provide reimbursement for the cost of land, buildings, equipment and other public capital improvements within the County. The Obligations may be in the form of assessment district bonds, community facilities district (or Mello-Roos) bonds, general obligation bonds, revenue bonds, notes, or lease-purchase agreements.

In prior years, the County has defeased certain Revenue Bonds by liquidating investments held and placing the proceeds in an irrevocable trust to provide for all future debt service payments on the Bonds. Accordingly, the trust account assets and the liability of \$21,690,000 for the defeased Bonds are not

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

included in the County's General Purpose Financial Statements. This amount, together with the \$492,020,000 of Certificates of Participation mentioned above, totals \$513,710,000 of outstanding debt that is considered defeased.

The following is a schedule of debt service requirements to maturity as of June 30, 2000 for bonds and notes payable in the General Long-Term Debt Account Group (in thousands):

Year Ending June 30,	Certificates of Participation	Revenue Bonds	Other Long- Term Debt	Total
2001	\$ 28,184	\$ 102,434	\$ 751	\$ 131,369
2002	26,131	25,637	1,677	53,445
2003	23,103	27,016	1,679	51,798
2004	23,114	28,460	1,594	53,168
2005	23,101	29,980	1,598	54,679
2006-2010	114,904	175,500	7,983	298,387
2011-2015	112,013	226,669	7,980	346,662
2016-2020	65,949	291,970	7,985	365,904
2021-2025	14,562	135,645	7,983	158,190
2026-2030	1,345	-	7,984	9,329
Subtotal	432,406	1,043,311	47,214	1,522,931
Less: Interest	163,381	595,305	27,204	785,890
Total Principal	<u>\$ 269,025</u>	<u>\$ 448,006</u>	<u>\$ 20,010</u>	<u>\$ 737,041</u>

The following is a schedule of debt service requirements to maturity as of June 30, 2000 for bonds and notes payable in the Enterprise Funds (in thousands):

Year Ending June 30,	General Obligation Bonds	Notes Payable	Certificates of Participation	Revenue Bonds	Total
2001	\$ 607	\$ 158	\$ 56,053	\$ 11,076	\$ 67,894
2002	570	117	56,014	11,071	67,772
2003	497	117	56,107	11,079	67,800
2004	492	117	56,093	8,944	65,646
2005	401	115	56,079	10,934	67,529
2006-2010	1,040	554	265,764	53,203	320,561
2011-2015	1,030	540	203,247	50,266	255,083
2016-2020	709	324	203,499	14,395	218,927
2021-2025	-	-	203,774	-	203,774
2026-2030	-	-	162,179	-	162,179
Subtotal	5,346	2,042	1,318,809	170,968	1,497,165
Less: Interest	1,655	346	590,499	65,638	658,138
Total Principal	3,691	1,696	728,310	105,330	839,027
Less:					
Deferred Amount on Refunding	-	-	49,473	2,493	51,966
Discount	-	-	15,665	-	15,665
Total Bonds and Notes Payable	<u>\$ 3,691</u>	<u>\$ 1,696</u>	<u>\$ 663,172</u>	<u>\$ 102,837</u>	<u>\$ 771,396</u>

The County issues Single Family Mortgage Revenue Bonds to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single family residences. Additionally, the County issues Multi-Family Mortgage Revenue Bonds to finance the construction of multi-family apartment projects in the County. These programs assist persons and families of low and moderate income within the County to afford the costs of decent, safe and sanitary housing. The bonds will be payable solely from and secured by a pledge of payment received on the acquired mortgage loans, certain insurance with respect thereto, and other monies pledged under the bond resolution. The bonds do not represent a

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

The County acts as an agent for the property owners benefited by the projects financed from special assessment bond proceeds, in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings, if appropriate. Special assessment bonds (\$4,146,000 at June 30, 2000) do not represent a liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

8. ADVANCE REFUNDINGS

LANDFILL IMPROVEMENT PROJECT

The County issued, for the benefit of the Waste Systems Division, 1999 Series A Variable Rate Demand Lease Bonds dated December 1, 1999 in the amount of \$92,120,000 in order to advance refund \$90,000,000 of outstanding 1996 Series B Revenue Bonds. The bonds are convertible from a variable to a fixed interest rate. While at a variable rate, the bonds are subject to repurchase upon the demand of the bondholder. The repurchase price and scheduled debt service are payable from a direct pay bank letter of credit through November 30, 2002. The net proceeds from the advance refunding of \$91,552,000 after issuance costs were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1996 Series B Revenue Bonds. As of June 30, 2000 the \$90,000,000 of outstanding debt on the 1996 Revenue Bonds was removed from the County's financial statements.

The advance refunding of the 1996 Series B Revenue Bonds, using a variable interest rate of 6.6%, increased the County's total debt service payments over the next 16 years by \$7,236,809 and resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$3,813,148. The 6.6% interest rate is the variable rate on the bonds at or about June 30, 2000. If actual rates on the bonds prove higher, the debt service payment difference will increase producing a greater economic loss. If actual rates are lower, the reverse will occur.

9. SUBSEQUENT EVENTS

In July 2000, the County issued Tax and Revenue Anticipation Notes ("TRANS") totaling \$225,000,000 due September 28, 2001, at an interest rate of 5.50%. This issue followed the prior year issued TRANS of \$237,000,000 which was repaid September 29, 2000. The proceeds of the TRANS are intended to provide financing for 2000-01 General Fund expenditures, including current expenditures, capital expenditures and the discharge of other obligations or indebtedness of the County. The TRANS are secured by a pledge of various monthly amounts of property taxes on the secured roll.

On October 3, 2000, the Board of Supervisors approved a plan to redeem the \$7.3 Ultrascreen debt. The bonds are anticipated to be redeemed in November.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

10. LEASES

CAPITAL LEASES

The following is a schedule of future minimum lease payments, payable from the General Fund and certain Special Revenue Funds, Enterprise Funds and Internal Service Funds under capital leases as of June 30, 2000 (in thousands):

Year Ending June 30,	General Long-Term Debt Account Group	Enterprise Funds	Internal Service Funds
2001	\$ 2,353	\$ 700	\$ 521
2002	2,233	762	280
2003	1,411	539	162
2004	429	415	35
2005	-	299	16
Total Minimum Payments	6,426	2,715	1,014
Less: Amount Representing Interest	(545)	(873)	(73)
Present Value of Minimum Lease Payments	\$ 5,881	\$ 1,842	\$ 941

The following is a schedule of property under capital leases by major classes at June 30, 2000 (in thousands):

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds
Land, Structures and Improvements	\$ -	\$ 1,821	\$ -
Equipment	10,617	4,366	2,562
Subtotal	10,617	6,187	2,562
Less: Accumulated Amortization	-	(4,281)	(1,541)
Total	\$ 10,617	\$ 1,906	\$ 1,021

OPERATING LEASES

The following is a schedule by years of future minimum rental payments, principally for the General Fund, required under operating leases entered into by the County that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2000 (in thousands):

Year Ending June 30,	
2001	\$ 22,669
2002	20,028
2003	17,966
2004	16,837
2005	14,138
After 2005	39,891
Total Minimum Payments	\$ 131,529

The County incurred rental expenditures of \$21,010,000, principally in the General Fund, for the year ended June 30, 2000.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

11. CONTRIBUTED CAPITAL

During Fiscal Year 1999-00 Vehicle Services contributed capital increased \$2,000,000 (see Note 3). There were no additional changes to contributed capital in any other Enterprise or Internal Service funds.

12. RETAINED DEFICITS OF INDIVIDUAL FUNDS

ENTERPRISE FUNDS

The Medical Center retained deficit of \$60,705,000 is expected to be eliminated in future years through future rate increases and/or possible contributions from the General Fund.

The Waste Systems Division retained deficit of \$60,434,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

The Ultrascreen Theater has a retained deficit of \$3,421,000 as of June 30, 2000. The Board of Supervisors has allocated \$5.7 million as part of the 2000-01 budget to retire (see Note 9) the Ultrascreen debt.

13. RESERVED AND DESIGNATED FUND BALANCES

Fund balances which are not available for appropriation at June 30, 2000 are reserved or designated for the following purposes (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Investment and Expendable Trust</u>
Reserved:					
Encumbrances	\$ 12,854	\$ 27,740	\$ -	\$ 3,001	\$ -
Prepaid Items	300	-	-	-	-
Investment Pool Participants	-	-	-	-	1,068,720
Advances to Other Funds	275	303	-	-	-
Debt Service	-	-	103,782	-	-
Inventories	1,097	678	-	-	-
Endowments	-	-	-	-	361
Revolving Fund Cash	268	22	-	-	-
Loans Receivable	1,687	-	-	-	-
Deposits with Others	132	130	-	-	-
Reserved Fund Balance	<u>\$ 16,613</u>	<u>\$ 28,873</u>	<u>\$ 103,782</u>	<u>\$ 3,001</u>	<u>\$ 1,069,081</u>

	<u>General</u>	<u>Special Revenue</u>
Designated:		
Economic Uncertainty	\$ 13,628	\$ -
Subsequent Years' Expenditures	8,977	9,478
Medical Center Debt Service	34,292	-
Leaseback Security	7,300	-
Justice Facilities	1,174	-
West Valley Maximum Security	11,741	-
Future Retirement Rates	1,500	-
Designated Fund Balance	<u>\$ 78,612</u>	<u>\$ 9,478</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

13. RESERVED AND DESIGNATED FUND BALANCES – Continued

Deposits with others primarily consist of cash held in banks for special activities of Park Districts.

Designations represent funds earmarked for the specific purposes indicated and are tentative plans of the County. Such plans are subject to change and may not result in expenditures for the indicated purpose.

Retained earnings which are not available at June 30, 2000 are reserved for the following purposes (in thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Reserved:		
Site Closure and Maintenance	\$ 44,901	\$ -
Groundwater Detection Monitoring and Remediation	4,306	-
Vehicle/Equipment Replacement	-	8,171
Capital Improvements	-	535
Total	<u>\$ 49,207</u>	<u>\$ 8,706</u>

14. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The Annual County Budget is prepared, approved and adopted in accordance with provisions of the County Budget Act. In preparing the budget, the County utilizes a basis of accounting which is different from the basis prescribed by generally accepted accounting principles ("GAAP"). The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual on Budgetary Basis - General Fund, certain Special Revenue Funds, and certain Capital Projects Funds presents comparisons of the legally adopted budget (see Note 1) with actual data on a budgetary basis. The following adjustments are necessary to provide a meaningful comparison of the actual results of operation with the budget (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Fund balance - budgetary basis	\$ 101,198	\$ 95,941	\$ 2,291	\$ 9,290
Outstanding encumbrances for budgeted funds	12,854	27,740	-	3,001
Fund balance of non-budgeted funds	-	1,700	101,491	28,487
Fund balance - GAAP basis	<u>\$ 114,052</u>	<u>\$ 125,381</u>	<u>\$ 103,782</u>	<u>\$ 40,778</u>

15. MEDICARE AND MEDI-CAL PROGRAMS

The Medical Center provides services to eligible patients under Medi-Cal and Medicare programs. For the year ended June 30, 2000 and 1999, the Medi-Cal program represented 48% and 46%, and the Medicare program represented approximately 11% and 12%, respectively, of the Medical Center's net patient service revenues. Medi-Cal inpatient services are reimbursed at contractually agreed-upon per diem rates and outpatient services are reimbursed under a schedule of maximum allowances. Medicare inpatient services are reimbursed based upon pre-established rates for diagnostic-related groups. Outpatient services and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology. Final reimbursement is determined as a result of audits by the intermediary of annual cost reports submitted by the Medical Center. Reports on the results of such audits have been received through June 30, 1997 and 1996 for Medicare and Medi-Cal. Adjustments as a result of such audits are recorded in the year the amount can be determined.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

16. COMMITMENTS AND CONTINGENCIES

The County has been named as a defendant in numerous lawsuits and claims arising in the normal course of operations. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying General Purpose Financial Statements. In the opinion of County management and County Counsel, the ultimate outcome of the remaining claims cannot be determined at this time.

The County recognizes as revenue, grant moneys received as reimbursement for costs incurred in certain Federal and State programs it administers. Although the County's grant programs are being audited through June 30, 2000 in accordance with the provisions of the Single Audit Act of 1996, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County has entered into several contractual agreements for the construction and/or improvement of several capital projects. These commitments include \$2,734,000 for various projects of the Capital Improvements Fund.

17. SEGMENT INFORMATION

The County has seven Enterprise Fund segments that provide medical, sanitation, water, ambulance, solid waste management services and various other miscellaneous services. Segment information, as of and for the year ended June 30, 2000, is as follows (in thousands):

	Medical Center	Crestline Sanitation District	County Service Areas	Fire Protection Districts- Ambulance
Operating revenues	\$ 284,494	\$ 1,066	\$ 8,581	\$ 1,291
Tax revenue	-	802	3,187	-
Grant revenue	-	59	92	-
Depreciation and amortization expense	24,697	633	2,251	106
Operating income (loss)	(19,907)	(1,198)	(4,032)	1,109
Operating transfers to other funds	(2,083)	(166)	(772)	(910)
Operating transfers from other funds	4,521	-	574	-
Net income (loss)	(33,868)	(86)	(126)	233
Property:				
Additions	4,854	128	4,455	76
Deletions	63	73	2,194	-
Net working capital	14,136	5,043	12,977	738
Total assets	704,231	15,221	60,969	984

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

17. SEGMENT INFORMATION – Continued

	Medical Center	Crestline Sanitation District	County Service Areas	Fire Protection Districts- Ambulance
Long-term liabilities:				
Advances from other funds	4,030	-	-	-
Bonds and notes payable	655,872	1,607	3,780	-
Capital lease obligations	1,799	-	43	-
Employee compensated absences	5,836	127	-	-
Estimated liability for closure/post closure care costs	-	-	-	-
Total fund equity	(20,138)	13,409	56,435	984

	Waste Systems Division	Ultrascreen Theater	Other Enterprise	Totals
Operating revenues	\$ 35,949	\$ -	\$ -	\$ 331,381
Tax revenue	-	-	-	3,989
Grant revenue	-	-	-	151
Depreciation and amortization expense	8,242	258	-	36,187
Operating income (loss)	(23,497)	(1,206)	(197)	(48,928)
Operating transfers to other funds	(6,024)	-	-	(9,955)
Operating transfers from other funds	-	1,800	-	6,895
Net income (loss)	(27,148)	(1,812)	(21)	(62,828)
Property:				
Additions	16,230	3	-	25,746
Deletions	5,442	4,235	-	12,007
Net working capital	11,617	1,537	157	46,205
Total assets	247,680	3,943	175	1,033,203
Long-term liabilities:				
Advances from other funds	-	-	-	4,030
Bonds and notes payable	102,837	7,300	-	771,396
Capital lease obligations	-	-	-	1,842
Employee compensated absences	190	-	-	6,153
Estimated liability for closure/post closure care costs	189,312	-	-	189,312
Total fund equity (deficit)	(56,847)	(3,421)	157	(9,421)

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

18. CLOSURE AND POSTCLOSURE CARE COSTS

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure and postclosure maintenance of landfills. The funding must be completed prior to the final date of closure. These regulations apply only to those landfills operating prior to 1989. The closure and postclosure care costs of other landfills not subject to these State regulations is funded separately in the Site Closure and Maintenance Fund.

Closure and postclosure care costs include, but are not limited to, such items as final cover, groundwater monitoring, well installations and landfill gas monitoring systems.

The twenty (20) landfills listed below (with their capacity used and estimated remaining lives) are those currently subject to the State regulations:

<u>Landfill</u>	<u>Capacity Used</u>	<u>Years Remaining</u>	<u>Landfill</u>	<u>Capacity Used</u>	<u>Years Remaining</u>
Apple Valley	33%	Inactive	Milliken	92%	Inactive
Baker	6%	Inactive	Morongo Valley	81%	Inactive
Barstow	64%	30	Needles	100%	Inactive
Big Bear	92%	2	Newberry Springs	100%	Inactive
Colton	85%	4	Phelan	60%	Inactive
Hesperia	55%	Inactive	San Timoteo	41%	25
Landers	53%	27+	Trona-Argus	18%	Inactive
Lenwood-Hinkley	6%	Inactive	Twentynine Palms	14%	Inactive
Lucerne Valley	100%	Inactive	Victorville	81%	27+
Mid-Valley	75%	25	Yermo	70%	Inactive

The landfill closure and postclosure care cost estimate of \$117,748,000 and \$157,678,000, respectively, are based upon the most recently submitted Closure/Postclosure Maintenance Plan documents filed with the State and Federal permitting agencies. If, at some future date, these closure cost estimates are adjusted (due to changes in inflation, technology, regulations, etc.), the County is required to make corresponding changes in the amount of funds deposited for closure.

Each year a portion of each landfill's estimated closure and postclosure cost is recognized as an expense and liability based upon the amount of capacity used during the year. As of June 30, 2000, the cumulative liability recorded by the County based upon individual landfill capacity usage was \$230,395,000. The remaining \$45,032,000 of estimated closure and postclosure costs will be recorded and funded as landfill capacity is used. Closure and postclosure related expenditures of \$41,083,000 have been paid which reduced the landfill closure and postclosure liability to \$189,312,000 at June 30, 2000.

Current State regulations allow public agencies to demonstrate financial assurance for postclosure maintenance costs through a "Pledge of Revenue" mechanism. This mechanism allows agencies to pledge a reliable future revenue source to fund the required postclosure maintenance at each landfill site for thirty years after landfill closure. The County has pledged a portion of its future tipping fees and investment earnings from the Waste Systems Division Enterprise Funds to fund these costs.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

19. RETIREMENT PLAN

PLAN DESCRIPTION

The SBCERA is a cost-sharing multiple-employer defined benefit pension plan (the "Plan") operating under the California County Employees Retirement Act of 1937 ("1937 Act"). It provides retirement, death, and disability benefits to members. Although legally established as a single employer plan, the City of Big Bear Lake, the City of Chino Hills, the California State Association of Counties, the San Bernardino County Law Library, Crest Forest Fire Protection District, Mojave Desert Air Quality Management District (MDAQMD) and the South Coast Air Quality Management District (the "AQMD"), were later included, along with the County of San Bernardino (the "County"), and are collectively referred to as the "Participating Members." The plan is governed by the San Bernardino Board of Retirement under the 1937 Act. Employees become eligible for membership on their first day of regular employment and become fully vested after 5 years. SBCERA issues a stand-alone financial report, which may be obtained by contacting the Board of Retirement, 195 North Arrowhead Avenue, San Bernardino, California 92415-0014.

FIDUCIARY RESPONSIBILITY

The Retirement Association is controlled by its own board, the Retirement Board, which acts as a fiduciary agent for the accounting and control of member and employee contributions and investment income. The Retirement Association publishes its own Comprehensive Annual Financial Report and receives its own independent audit. The Retirement Association is also a legally separate entity from the County and not a component unit. For these reasons, the County's Comprehensive Annual Financial Report excludes the Retirement Association pension trust fund as of June 30, 2000.

Additional detailed information and separately issued financial statements of the Retirement Association can be obtained from the San Bernardino County Employee's Retirement Association located at 195 N. Arrowhead Avenue, San Bernardino, CA 92415.

FUNDING POLICY

Participating members are required by statute (Sections 31621, 31621.2 and 31639.25 of the California Government Code) to contribute a percentage of covered salary based on certain actuarial assumptions and their age at entry into the Plan. Employee contribution rates vary according to age and classification (general or safety). Members are required to contribute 7.11% - 10.58% of their annual covered salary while the County contributes between 7% and 15%. Employers are required to contribute 6.67% - 14.46% of the current year covered payroll. For 2000, the County's annual pension cost of \$48,667,000 was equal to the County's required and actual contributions. Employee contribution rates are established and may be amended pursuant to Articles 6 and 6.8 of the 1937 Act. Employer rates are determined pursuant to Section 31453 of the 1937 Act.

The following table shows the County's required contributions and the percentage contributed, for the current year and each of the two preceding years (in thousands):

<u>Year Ended June 30,</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
1998	\$ 60,014	100%
1999	48,667	100%
2000	42,673	100%

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

19. RETIREMENT PLAN - Continued

The County, along with the AQMD, issued Pension Obligation Refunding Bonds (the "Bonds") in November 1995 with an aggregate amount of \$420,527,000. These Bonds were issued to allow the County and the AQMD to refinance each of their unfunded accrued actuarial liabilities with respect to retirement benefits for their respective employees. The Bonds are the obligations of the employers participating in the Plan and the assets of the Plan do not secure the Bonds. The County's portion of the bond issuance was \$386,266,000. The current amount outstanding at June 30, 2000 is \$373,006,000 (see Note 7).

20. RESTATEMENT OF DEBT SERVICE FUND BALANCE AND ENTERPRISE RETAINED EARNINGS

Prior to July 1, 1999, the County recorded transactions related to the Pension Obligation Revenue Bonds in an Agency Fund. The County corrected this error during the fiscal year ended June 30, 2000 so that the Pension Obligation Revenue Bond transactions are reported in Debt Service Funds.

Prior to July 1, 1999, the County also recorded two revenue bond issues for landfill closures and improvements in the Debt Service Funds and General Long-Term Debt account group. Since the Waste Systems Division (an Enterprise Fund) received the bond proceeds and is providing funds to cover the debt service, the County included the project assets and liabilities with Waste Systems Division as of July 1, 1999. Cash and Investments (\$151,197,000) and Bonds Payable (\$107,020,000) that were included in the Debt Service Funds and General Long-Term Debt account group, respectively, as of June 30, 1999 were included with the Waste Systems Division as of July 1, 1999.

In addition, prior to July 1, 1999, the Waste Systems Division had accelerated depreciation on certain fixed assets and had charged some amounts to expense that should have been recorded as prepaid assets and fixed assets, respectively.

The effect of these adjustments on fund balance at June 30, 1999 is as follows (in thousands):

	Debt Service Fund Type
Fund balance June 30, 1999, as previously reported	\$ 198,588
Adjustment to record Pension Obligation Revenue Bond fund	6,797
Adjustment to remove landfill revenue bond issues	(107,650)
Fund balance July 1, 1999, as restated	<u>\$ 97,735</u>

The effect of the adjustment on retained earnings (deficit) at June 30, 1999 is as follows (in thousands):

	Enterprise Fund Type
Retained earnings (deficit) June 30, 1999, as previously reported	\$ (40,680)
Adjustment to record net assets from the landfill revenue bond issues	999
Adjustment to correct depreciation and to record prepaid and fixed assets, respectively	11,608
Retained earnings (deficit) July 1, 1999, as restated	<u>\$ (28,073)</u>

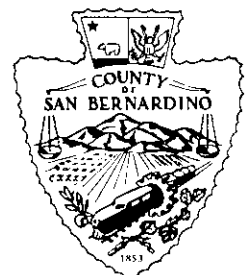
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

21. LEASE/LEASEBACK

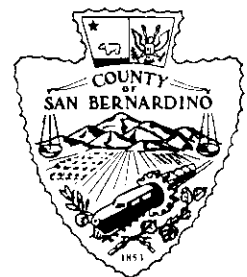
In May 1997, the County entered into a head lease agreement whereby seven separate County facilities, valued at a total of approximately \$146 million, were leased to a financing institution. The County simultaneously entered into a sublease agreement to lease the buildings back, and received a prepayment of \$96.2 million from the financing institution, as the investor parent. The County then deposited \$87.6 million with the defeasance bank. After transaction expenses of \$1 million, the net benefit to the County was \$7.6 million. The deposit amount provides payments equal to the County's obligation under the sublease and purchase option. As a result, obligations under this lease/leaseback arrangement are considered to be economically, although not legally defeased. Therefore, the trust assets and the related debt have been excluded from the County's financial statements.

The term of the full lease with the financing institution ends in 2034. However, the term of the agreement with the defeasance bank ends in 2014, at which time the County may either exercise the early purchase option or renegotiate the agreement to the end of the full lease term. The decision will then be based on the prevailing interest rates at the time.

*Combining Fund and
Individual Account Group
Financial Statements
and Schedules*



Special Revenue Funds



SPECIAL REVENUE FUNDS DESCRIPTIONS

TRANSPORTATION

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

COUNTY FREE LIBRARY

The County Free Library Fund provides public library services through a network of 27 branches to all of the unincorporated areas and 17 of the cities within the County. Four bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The Library also operates the County Archives, the Medical Library at the County Medical Center and a documents collection service at the Library Administration building in San Bernardino. The fund is financed principally from property taxes.

ECONOMIC AND COMMUNITY DEVELOPMENT

The Economic and Community Development Fund accounts for Federal Community Development Block Grants, which are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate income individuals.

AGING AND ADULT SERVICES

The Aging and Adult Services Fund accounts for services to the County's elderly through senior citizen programs financed primarily by state aid.

JOBS AND EMPLOYMENT SERVICES

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

MICROGRAPHICS FEES

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

COUNTY SERVICE AREAS

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

COURTHOUSE TEMPORARY CONSTRUCTION

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

FLOOD CONTROL DISTRICT

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

TOBACCO TAX PROGRAM

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

SPECIAL AVIATION

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

COMMUNITY SERVICES DEPARTMENT

The Community Services Department Fund accounts for activities designed to provide nutrition, transportation, energy, and emergency food and shelter programs to the elderly and low-income residents of the County. Services are funded primarily by local, state, and federal grants and contracts.

PRESCHOOL SERVICES DEPARTMENT

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

SHERIFF'S SPECIAL PROJECTS

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

SPECIAL TRANSPORTATION

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

REDEVELOPMENT AGENCY

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaire project and low and moderate-income housing.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2000 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 115,758	\$ 9,838	\$ 851	\$ 3,492
ACCOUNTS RECEIVABLE - NET	404	-	-	-
TAXES RECEIVABLE	331	-	331	-
INTEREST RECEIVABLE	18	-	-	-
DUE FROM OTHER FUNDS	15,654	535	-	48
DUE FROM OTHER GOVERNMENTS	7,645	2,189	-	-
INVENTORIES	678	240	-	-
ADVANCES TO OTHER FUNDS	303	300	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	3,932	-	-	-
OTHER ASSETS	20	-	-	-
TOTAL ASSETS	<u>\$ 144,743</u>	<u>\$ 13,102</u>	<u>\$ 1,182</u>	<u>\$ 3,540</u>
HEALTH AND SANITATION				
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 4,192	\$ 744	\$ 418	\$ -
SALARIES AND BENEFITS PAYABLE	3,786	481	230	122
DUE TO OTHER FUNDS	3,818	77	74	923
DUE TO OTHER GOVERNMENTS	3,775	-	-	-
INTEREST PAYABLE	53	-	-	-
DEFERRED REVENUE	2,388	-	-	-
ADVANCES FROM OTHER FUNDS	1,350	-	-	-
TOTAL LIABILITIES	<u>19,362</u>	<u>1,302</u>	<u>722</u>	<u>1,045</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	27,740	3,263	59	1,084
RESERVED FOR ADVANCES RECEIVABLE	303	300	-	-
RESERVED FOR INVENTORIES	678	240	-	-
OTHER RESERVES	152	3	5	1
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	9,478	-	-	-
UNDESIGNATED	87,030	7,994	396	1,410
TOTAL FUND BALANCE	<u>125,381</u>	<u>11,800</u>	<u>460</u>	<u>2,495</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 144,743</u>	<u>\$ 13,102</u>	<u>\$ 1,182</u>	<u>\$ 3,540</u>

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ 795	\$ 197	\$ 193	\$ 14,379
55	193	-	6
-	-	-	-
-	-	-	-
296	-	9,524	2,875
652	1,013	-	496
-	-	-	-
-	-	-	3
-	-	-	-
-	-	-	-
<u>\$ 1,798</u>	<u>\$ 1,403</u>	<u>\$ 9,717</u>	<u>\$ 17,759</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
TOTAL ASSETS

\$ 567	\$ 815	\$ 136	\$ 250
95	127	-	1,386
266	2	-	436
330	-	-	186
-	-	-	-
183	-	-	-
250	-	-	-
<u>1,691</u>	<u>944</u>	<u>136</u>	<u>2,258</u>

LIABILITIES AND FUND BALANCE

LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

134	458	103	325
-	-	-	3
-	-	-	-
19	1	-	38
-	-	9,478	-
(46)	-	-	15,135
<u>107</u>	<u>459</u>	<u>9,581</u>	<u>15,501</u>
<u>\$ 1,798</u>	<u>\$ 1,403</u>	<u>\$ 9,717</u>	<u>\$ 17,759</u>

FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES
UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2000 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 266	\$ 1,002	\$ 35,075	\$ 3,428
ACCOUNTS RECEIVABLE - NET	-	-	-	-
TAXES RECEIVABLE	-	-	-	-
INTEREST RECEIVABLE	-	-	18	-
DUE FROM OTHER FUNDS	15	-	472	885
DUE FROM OTHER GOVERNMENTS	-	-	1,142	55
INVENTORIES	-	-	-	-
ADVANCES TO OTHER FUNDS	-	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	3,932	-
OTHER ASSETS	-	-	-	-
TOTAL ASSETS	<u>\$ 281</u>	<u>\$ 1,002</u>	<u>\$ 40,639</u>	<u>\$ 4,368</u>
HEALTH AND SANITATION				
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 196	\$ -
SALARIES AND BENEFITS PAYABLE	-	-	236	24
DUE TO OTHER FUNDS	-	-	252	877
DUE TO OTHER GOVERNMENTS	-	-	1,503	106
INTEREST PAYABLE	-	-	53	-
DEFERRED REVENUE	-	-	1,753	-
ADVANCES FROM OTHER FUNDS	-	-	550	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,543</u>	<u>1,007</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	19,815	24
RESERVED FOR ADVANCES RECEIVABLE	-	-	-	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	2
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-	-
UNDESIGNATED	<u>281</u>	<u>1,002</u>	<u>16,281</u>	<u>3,335</u>
TOTAL FUND BALANCE	<u>281</u>	<u>1,002</u>	<u>36,096</u>	<u>3,361</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 281</u>	<u>\$ 1,002</u>	<u>\$ 40,639</u>	<u>\$ 4,368</u>

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION
\$ 168	\$ 652	\$ 378	\$ 11,733
-	-	149	-
-	-	-	-
-	-	-	-
65	31	4	379
86	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 319</u>	<u>\$ 683</u>	<u>\$ 531</u>	<u>\$ 12,112</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
TOTAL ASSETS

\$ 5	\$ -	\$ 62	\$ -
32	-	30	-
12	-	1	6
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>49</u>	<u>-</u>	<u>93</u>	<u>6</u>

LIABILITIES AND FUND BALANCE
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
TOTAL LIABILITIES

-	-	-	230
-	-	-	-
-	-	-	-
74	-	-	-
-	-	-	-
196	683	438	11,876
270	683	438	12,106
<u>\$ 319</u>	<u>\$ 683</u>	<u>\$ 531</u>	<u>\$ 12,112</u>

FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES
UNDESIGNATED
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2000 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 649	\$ 2,974	\$ 4,689
ACCOUNTS RECEIVABLE - NET	1	-	-
TAXES RECEIVABLE	-	-	-
INTEREST RECEIVABLE	-	-	-
DUE FROM OTHER FUNDS	-	31	184
DUE FROM OTHER GOVERNMENTS	1,278	121	160
INVENTORIES	438	-	-
ADVANCES TO OTHER FUNDS	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-
OTHER ASSETS	20	-	-
TOTAL ASSETS	<u>\$ 2,386</u>	<u>\$ 3,126</u>	<u>\$ 5,033</u>
HEALTH AND SANITATION			
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 524	\$ 221	\$ -
SALARIES AND BENEFITS PAYABLE	148	717	5
DUE TO OTHER FUNDS	-	84	141
DUE TO OTHER GOVERNMENTS	-	1,546	64
INTEREST PAYABLE	-	-	-
DEFERRED REVENUE	452	-	-
ADVANCES FROM OTHER FUNDS	-	-	250
TOTAL LIABILITIES	<u>1,124</u>	<u>2,568</u>	<u>460</u>
FUND BALANCE:			
RESERVED:			
RESERVED FOR ENCUMBRANCES	-	136	573
RESERVED FOR ADVANCES RECEIVABLE	-	-	-
RESERVED FOR INVENTORIES	438	-	-
OTHER RESERVES	-	-	9
UNRESERVED			
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-
UNDESIGNATED	824	422	3,991
TOTAL FUND BALANCE	<u>1,262</u>	<u>558</u>	<u>4,573</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,386</u>	<u>\$ 3,126</u>	<u>\$ 5,033</u>

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE
\$ 16,368	\$ 4,119	\$ 4,512
-	-	-
-	-	-
-	-	-
201	64	45
-	160	293
-	-	-
-	-	-
-	-	-
-	-	-
<u>16,569</u>	<u>4,343</u>	<u>4,850</u>

\$ 107	\$ 125	\$ 22
-	7	146
14	143	510
-	-	40
-	-	-
-	-	-
300	-	-
<u>421</u>	<u>275</u>	<u>718</u>

1,127	-	409
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
15,021	4,068	3,723
<u>16,148</u>	<u>4,068</u>	<u>4,132</u>
<u>\$ 16,569</u>	<u>\$ 4,343</u>	<u>\$ 4,850</u>

ASSETS

CASH AND CASH EQUIVALENTS
 ACCOUNTS RECEIVABLE - NET
 TAXES RECEIVABLE
 INTEREST RECEIVABLE
 DUE FROM OTHER FUNDS
 DUE FROM OTHER GOVERNMENTS
 INVENTORIES
 ADVANCES TO OTHER FUNDS
 RESTRICTED CASH AND CASH EQUIVALENTS
 OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES:

ACCOUNTS PAYABLE
 SALARIES AND BENEFITS PAYABLE
 DUE TO OTHER FUNDS
 DUE TO OTHER GOVERNMENTS
 INTEREST PAYABLE
 DEFERRED REVENUE
 ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

FUND BALANCE:

RESERVED:

RESERVED FOR ENCUMBRANCES
 RESERVED FOR ADVANCES RECEIVABLE
 RESERVED FOR INVENTORIES
 OTHER RESERVES

UNRESERVED:

DESIGNATED FOR SUBSEQUENT
 YEARS' EXPENDITURES
 UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 61,066	\$ -	\$ 6,633	\$ 16
LICENSES, PERMITS AND FRANCHISES	196	162	-	-
FINES, FORFEITURES AND PENALTIES	6,644	-	-	1
REVENUES FROM USE OF MONEY AND PROPERTY	8,350	850	-	426
AID FROM OTHER GOVERNMENTAL AGENCIES	141,890	29,970	2,131	18,910
CHARGES FOR CURRENT SERVICES	18,901	996	699	23
OTHER REVENUES	14,152	95	570	2,269
TOTAL REVENUES	251,199	32,073	10,033	21,645
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	2,916	-	-	-
PUBLIC PROTECTION	79,824	-	-	-
PUBLIC WAYS AND FACILITIES	34,107	27,459	-	-
HEALTH AND SANITATION	5,149	-	-	-
PUBLIC ASSISTANCE	79,414	-	-	19,802
EDUCATION	9,867	-	9,867	-
RECREATION AND CULTURAL SERVICES	3,299	-	-	-
DEBT SERVICE:				
PRINCIPAL	3,505	151	18	-
INTEREST AND FISCAL CHARGES	360	15	-	-
CAPITAL OUTLAY	9,942	1,060	74	-
TOTAL EXPENDITURES	228,383	28,685	9,959	19,802
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	22,816	3,388	74	1,843
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS	(9,742)	(401)	(189)	(1,417)
OPERATING TRANSFERS FROM OTHER FUNDS	6,053	-	300	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	1,980	38	-	-
SALE OF FIXED ASSETS	906	211	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(803)	(152)	111	(1,417)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	22,013	3,236	185	426
FUND BALANCE, JULY 1, 1999	103,463	8,564	275	2,069
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	(2,588)	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	2,493	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ 125,381	\$ 11,800	\$ 460	\$ 2,495

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	
\$ -	\$ -	\$ -	\$ 15,772	REVENUES:
-	-	-	-	TAXES
-	-	-	301	LICENSES, PERMITS AND FRANCHISES
25	-	-	803	FINES, FORFEITURES AND PENALTIES
6,147	20,068	-	1,390	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	1,960	6,563	AID FROM OTHER GOVERNMENTAL AGENCIES
73	9	-	3,361	CHARGES FOR CURRENT SERVICES
6,245	20,077	1,960	28,190	OTHER REVENUES
				TOTAL REVENUES
-	-	-	28	EXPENDITURES:
-	-	966	22,766	CURRENT:
-	-	-	1,321	GENERAL GOVERNMENT
6,478	19,635	-	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
-	-	-	638	EDUCATION
-	-	-	2,489	RECREATION AND CULTURAL SERVICES
-	-	-	15	DEBT SERVICE:
27	15	114	822	PRINCIPAL
6,505	19,650	1,080	28,079	INTEREST AND FISCAL CHARGES
(260)	427	880	111	CAPITAL OUTLAY
				TOTAL EXPENDITURES
(53)	(106)	-	(1,736)	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
-	-	-	2,532	OTHER FINANCING SOURCES (USES):
-	-	-	1,901	OPERATING TRANSFERS TO OTHER FUNDS
-	-	-	479	OPERATING TRANSFERS FROM OTHER FUNDS
(53)	(106)	-	3,176	INCEPTION OF CAPITAL LEASE OBLIGATIONS
				SALE OF FIXED ASSETS
(313)	321	880	3,287	TOTAL OTHER FINANCING SOURCES (USES)
420	138	8,701	12,240	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
-	-	-	(26)	FUND BALANCE, JULY 1, 1999
-	-	-	-	RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS
\$ 107	\$ 459	\$ 9,581	\$ 15,501	RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS
				FUND BALANCE, JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 17,794	\$ 15,115
LICENSES, PERMITS AND FRANCHISES	-	-	34	-
FINES, FORFEITURES AND PENALTIES	1,810	2,602	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	43	1	2,360	54
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	14,486	763
CHARGES FOR CURRENT SERVICES	-	-	259	2,327
OTHER REVENUES	-	-	854	9
TOTAL REVENUES	<u>1,853</u>	<u>2,603</u>	<u>35,787</u>	<u>18,268</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	25,426	17,192
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	801	14
INTEREST AND FISCAL CHARGES	-	-	324	-
CAPITAL OUTLAY	-	-	41	539
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>26,592</u>	<u>17,745</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,853</u>	<u>2,603</u>	<u>9,195</u>	<u>523</u>
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS	(1,906)	(2,200)	(224)	(742)
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-	910
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	41	-
SALE OF FIXED ASSETS	-	-	28	2
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,906)</u>	<u>(2,200)</u>	<u>(155)</u>	<u>170</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(53)</u>	<u>403</u>	<u>9,040</u>	<u>693</u>
FUND BALANCE, JULY 1, 1999	334	599	27,056	2,667
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-	1
FUND BALANCE, JUNE 30, 2000	<u>\$ 281</u>	<u>\$ 1,002</u>	<u>\$ 36,096</u>	<u>\$ 3,361</u>

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 945	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
-	-	-	-	LICENSES, PERMITS AND FRANCHISES
39	99	144	503	FINES, FORFEITURES AND PENALTIES
163	3,909	-	3,732	REVENUES FROM USE OF MONEY AND PROPERTY
517	-	1,135	-	AID FROM OTHER GOVERNMENTAL AGENCIES
6	4	-	348	CHARGES FOR CURRENT SERVICES
1,670	4,012	1,279	4,583	OTHER REVENUES
				TOTAL REVENUES
-	-	44	-	EXPENDITURES:
-	-	-	-	CURRENT
-	-	3	6	GENERAL GOVERNMENT
3,823	1,326	-	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
1,507	-	-	-	PUBLIC ASSISTANCE
-	-	-	-	EDUCATION
-	-	-	-	RECREATION AND CULTURAL SERVICES
31	-	-	4,544	DEBT SERVICE:
1,538	3,823	1,373	4,550	PRINCIPAL
132	189	(94)	33	INTEREST AND FISCAL CHARGES
				CAPITAL OUTLAY
				TOTAL EXPENDITURES
(140)	-	-	-	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
103	-	2	-	OTHER FINANCING SOURCES (USES):
-	-	-	-	OPERATING TRANSFERS TO OTHER FUNDS
-	-	-	-	OPERATING TRANSFERS FROM OTHER FUNDS
(37)	-	2	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
				SALE OF FIXED ASSETS
				TOTAL OTHER FINANCING SOURCES (USES)
95	189	(92)	33	EXCESS (DEFICIENCY) OF REVENUES
202	494	530	12,073	AND OTHER FINANCING SOURCES OVER (UNDER)
(27)	-	-	-	EXPENDITURES AND OTHER FINANCING USES
-	-	-	-	FUND BALANCE, JULY 1, 1999
\$ 270	\$ 683	\$ 438	\$ 12,106	RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS
				RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS
				FUND BALANCE, JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	9	4
REVENUES FROM USE OF MONEY AND PROPERTY	4	55	257
AID FROM OTHER GOVERNMENTAL AGENCIES	7,036	25,632	4,324
CHARGES FOR CURRENT SERVICES	-	-	2,070
OTHER REVENUES	686	792	4,826
TOTAL REVENUES	7,726	26,488	11,481
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	9,903
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	7,706	25,793	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	32
INTEREST AND FISCAL CHARGES	-	-	6
CAPITAL OUTLAY	-	25	2,502
TOTAL EXPENDITURES	7,706	25,818	12,443
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20	670	(962)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	(112)	(320)
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(112)	(320)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	20	558	(1,282)
FUND BALANCE, JULY 1, 1999	1,242	-	5,855
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ 1,262	\$ 558	\$ 4,573

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE
\$ 4,791	\$ -	\$ -
-	-	-
755	116	1,917
492	100	1,816
1,083	-	2,637
5	-	1,269
		245
<u>7,126</u>	<u>216</u>	<u>7,884</u>
-	778	2,066
-	-	3,571
5,019	-	299
-	-	-
-	-	-
-	-	-
-	-	1,154
-	-	-
-	-	-
-	-	148
<u>5,019</u>	<u>778</u>	<u>7,238</u>
<u>2,107</u>	<u>(562)</u>	<u>646</u>
-	(68)	(128)
-	2,206	-
-	-	-
3	-	183
<u>3</u>	<u>2,138</u>	<u>55</u>
2,110	1,576	701
14,038	-	5,966
-	-	(2,535)
-	2,492	-
<u>\$ 16,148</u>	<u>\$ 4,068</u>	<u>\$ 4,132</u>

REVENUES:

TAXES
 LICENSES, PERMITS AND FRANCHISES
 FINES, FORFEITURES AND PENALTIES
 REVENUES FROM USE OF MONEY AND PROPERTY
 AID FROM OTHER GOVERNMENTAL AGENCIES
 CHARGES FOR CURRENT SERVICES
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:

CURRENT:

GENERAL GOVERNMENT
 PUBLIC PROTECTION
 PUBLIC WAYS AND FACILITIES
 HEALTH AND SANITATION
 PUBLIC ASSISTANCE
 EDUCATION
 RECREATION AND CULTURAL SERVICES
 DEBT SERVICE:
 PRINCIPAL
 INTEREST AND FISCAL CHARGES
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS
 OPERATING TRANSFERS FROM OTHER FUNDS
 INCEPTION OF CAPITAL LEASE OBLIGATIONS
 SALE OF FIXED ASSETS

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
AND OTHER FINANCING SOURCES OVER (UNDER)
EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1999

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS
 RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS

FUND BALANCE, JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 61,142	\$ 61,066	\$ (76)
LICENSES, PERMITS AND FRANCHISES	235	196	(39)
FINES, FORFEITURES AND PENALTIES	5,411	6,644	1,233
REVENUES FROM USE OF MONEY AND PROPERTY	5,365	8,202	2,837
AID FROM OTHER GOVERNMENTAL AGENCIES	205,653	134,854	(70,799)
CHARGES FOR CURRENT SERVICES	21,582	17,766	(3,816)
OTHER REVENUES	16,528	13,466	(3,062)
TOTAL REVENUES	315,916	242,194	(73,722)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	9,985	3,189	6,796
PUBLIC PROTECTION	146,952	93,488	53,464
PUBLIC WAYS AND FACILITIES	69,576	36,258	33,318
HEALTH AND SANITATION	5,004	3,823	1,181
PUBLIC ASSISTANCE	105,562	71,701	33,861
EDUCATION	9,919	9,887	32
RECREATION AND CULTURAL SERVICES	4,995	3,336	1,659
DEBT SERVICE:			
PRINCIPAL	1,779	1,605	174
INTEREST AND FISCAL CHARGES	593	360	233
CAPITAL OUTLAY	29,645	6,817	22,828
TOTAL EXPENDITURES	384,010	230,464	153,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,094)	11,730	79,824
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(13,882)	(9,742)	4,140
OPERATING TRANSFERS FROM OTHER FUNDS	7,397	6,051	(1,346)
SALE OF FIXED ASSETS	706	903	197
TOTAL OTHER FINANCING SOURCES (USES)	(5,779)	(2,788)	2,991
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(73,873)	8,942	82,815
FUND BALANCE (DEFICIT), JULY 1, 1999	87,094	87,094	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(2,588)	(2,588)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	2,485	2,493	8
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 15,706	\$ 95,941	\$ 80,235

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	140	162	22
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	270	850	580
AID FROM OTHER GOVERNMENTAL AGENCIES	36,851	29,970	(6,881)
CHARGES FOR CURRENT SERVICES	386	996	610
OTHER REVENUES	36	95	59
TOTAL REVENUES	37,683	32,073	(5,610)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	42,173	28,951	13,222
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	162	151	11
INTEREST AND FISCAL CHARGES	19	15	4
CAPITAL OUTLAY	1,725	1,307	418
TOTAL EXPENDITURES	44,079	30,424	13,655
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,396)	1,649	8,045
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(401)	(401)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	110	211	101
TOTAL OTHER FINANCING SOURCES (USES)	(291)	(190)	101
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,687)	1,459	8,146
FUND BALANCE (DEFICIT), JULY 1, 1999	7,078	7,078	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 391	\$ 8,537	\$ 8,146

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 6,650	\$ 6,633	\$ (17)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	1,985	2,131	146
CHARGES FOR CURRENT SERVICES	642	699	57
OTHER REVENUES	399	570	171
TOTAL REVENUES	9,676	10,033	357
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	9,919	9,887	32
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	18	18	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	82	54	28
TOTAL EXPENDITURES	10,019	9,959	60
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(343)	74	417
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(189)	(189)	-
OPERATING TRANSFERS FROM OTHER FUNDS	300	300	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	111	111	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(232)	185	417
FUND BALANCE (DEFICIT), JULY 1, 1999	216	216	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (16)	\$ 401	\$ 417

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 154	\$ 16	\$ (138)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	1	1
REVENUES FROM USE OF MONEY AND PROPERTY	366	426	60
AID FROM OTHER GOVERNMENTAL AGENCIES	41,343	18,910	(22,433)
CHARGES FOR CURRENT SERVICES	24	23	(1)
OTHER REVENUES	2,610	2,269	(341)
TOTAL REVENUES	44,497	21,645	(22,852)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	44,219	19,564	24,655
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	44,219	19,564	24,655
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	278	2,081	1,803
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,486)	(1,417)	69
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,486)	(1,417)	69
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,208)	664	1,872
FUND BALANCE (DEFICIT), JULY 1, 1999	747	747	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (461)	\$ 1,411	\$ 1,872

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	21	25	4
AID FROM OTHER GOVERNMENTAL AGENCIES	7,677	6,147	(1,530)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	25	73	48
TOTAL REVENUES	7,723	6,245	(1,478)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	7,970	6,536	1,434
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	7,970	6,536	1,434
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(247)	(291)	(44)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(53)	(53)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(53)	(53)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(300)	(344)	(44)
FUND BALANCE (DEFICIT), JULY 1, 1999	317	317	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 17	\$ (27)	\$ (44)

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	23,333	20,068	(3,265)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	9	9
TOTAL REVENUES	23,333	20,077	(3,256)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	22,878	19,672	3,206
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	60	15	45
TOTAL EXPENDITURES	22,938	19,687	3,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	395	390	(5)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(106)	(106)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(106)	(106)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	289	284	(5)
FUND BALANCE (DEFICIT), JULY 1, 1999	(283)	(283)	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 6	\$ 1	\$ (5)

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	2,314	1,960	(354)
OTHER REVENUES	-	-	-
TOTAL REVENUES	2,314	1,960	(354)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	1,553	684	869
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	586	123	463
TOTAL EXPENDITURES	2,139	807	1,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	175	1,153	978
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	175	1,153	978
FUND BALANCE (DEFICIT), JULY 1, 1999	8,325	8,325	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 8,500	\$ 9,478	\$ 978

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
TAXES	\$ 15,960	\$ 15,772	\$ (188)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	75	301	226
REVENUES FROM USE OF MONEY AND PROPERTY	530	803	273
AID FROM OTHER GOVERNMENTAL AGENCIES	271	1,390	1,119
CHARGES FOR CURRENT SERVICES	7,039	6,563	(476)
OTHER REVENUES	7,458	3,361	(4,097)
TOTAL REVENUES	31,333	28,190	(3,143)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	1,868	139	1,729
PUBLIC PROTECTION	27,414	22,840	4,574
PUBLIC WAYS AND FACILITIES	2,866	1,304	1,562
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	1,701	649	1,052
DEBT SERVICE:			
PRINCIPAL	687	589	98
INTEREST AND FISCAL CHARGES	22	15	7
CAPITAL OUTLAY	3,959	832	3,127
TOTAL EXPENDITURES	38,517	26,368	12,149
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,184)	1,822	9,006
OTHER FINANCING SOURCES (USES)			
OPERATING TRANSFERS TO OTHER FUNDS	(4,578)	(1,736)	2,842
OPERATING TRANSFERS FROM OTHER FUNDS	3,431	2,532	(899)
SALE OF FIXED ASSETS	494	479	(15)
TOTAL OTHER FINANCING SOURCES (USES)	(653)	1,275	1,928
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,837)	3,097	10,934
FUND BALANCE (DEFICIT), JULY 1, 1999	12,105	12,105	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(26)	(26)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 4,268	\$ 15,176	\$ 10,908

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,567	1,810	243
REVENUES FROM USE OF MONEY AND PROPERTY	-	43	43
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	1,567	1,853	286
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,567	1,853	286
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,906)	(1,906)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,906)	(1,906)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(339)	(53)	286
FUND BALANCE (DEFICIT), JULY 1, 1999	334	334	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (5)	\$ 281	\$ 286

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,601	2,602	1,001
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	1,601	2,603	1,002
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,601	2,603	1,002
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,200)	(2,200)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,200)	(2,200)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(599)	403	1,002
FUND BALANCE (DEFICIT), JULY 1, 1999	599	599	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ -	\$ 1,002	\$ 1,002

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
TAXES	\$ 17,753	\$ 17,794	\$ 41
LICENSES, PERMITS AND FRANCHISES	38	34	(4)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	2,136	2,360	224
AID FROM OTHER GOVERNMENTAL AGENCIES	38,587	14,486	(24,101)
CHARGES FOR CURRENT SERVICES	(17)	259	276
OTHER REVENUES	1,218	854	(364)
TOTAL REVENUES	59,715	35,787	(23,928)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	78,735	39,527	39,208
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	863	801	62
INTEREST AND FISCAL CHARGES	543	324	219
CAPITAL OUTLAY	35	-	35
TOTAL EXPENDITURES	80,176	40,652	39,524
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,461)	(4,865)	15,596
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,521)	(224)	1,297
OPERATING TRANSFERS FROM OTHER FUNDS	588	-	(588)
SALE OF FIXED ASSETS	52	28	(24)
TOTAL OTHER FINANCING SOURCES (USES)	(881)	(196)	685
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(21,342)	(5,061)	16,281
FUND BALANCE (DEFICIT), JULY 1, 1999	21,342	21,342	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ -	\$ 16,281	\$ 16,281

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 15,046	\$ 15,115	\$ 69
LICENSES, PERMITS AND FRANCHISES	57	-	(57)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	54	54
AID FROM OTHER GOVERNMENTAL AGENCIES	-	763	763
CHARGES FOR CURRENT SERVICES	2,791	2,327	(464)
OTHER REVENUES	10	9	(1)
TOTAL REVENUES	17,904	18,268	364
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	20,100	17,188	2,912
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	14	14	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	51	48	3
TOTAL EXPENDITURES	20,165	17,250	2,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,261)	1,018	3,279
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(742)	(742)	-
OPERATING TRANSFERS FROM OTHER FUNDS	910	910	-
SALE OF FIXED ASSETS	-	2	2
TOTAL OTHER FINANCING SOURCES (USES)	168	170	2
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,093)	1,188	3,281
FUND BALANCE (DEFICIT), JULY 1, 1999	2,148	2,148	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	1	1
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 55	\$ 3,337	\$ 3,282

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 922	\$ 945	\$ 23
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	29	39	10
AID FROM OTHER GOVERNMENTAL AGENCIES	151	163	12
CHARGES FOR CURRENT SERVICES	514	517	3
OTHER REVENUES	28	6	(22)
TOTAL REVENUES	1,644	1,670	26
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	1,622	1,507	115
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	52	31	21
TOTAL EXPENDITURES	1,674	1,538	136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30)	132	162
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(140)	(140)	-
OPERATING TRANSFERS FROM OTHER FUNDS	32	103	71
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(108)	(37)	71
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(138)	95	233
FUND BALANCE (DEFICIT), JULY 1, 1999	202	202	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(27)	(27)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 64	\$ 270	\$ 206

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	27	99	72
AID FROM OTHER GOVERNMENTAL AGENCIES	4,454	3,909	(545)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	4	4
TOTAL REVENUES	4,481	4,012	(469)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	4,992	3,823	1,169
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,992	3,823	1,169
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(511)	189	700
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(511)	189	700
FUND BALANCE (DEFICIT), JULY 1, 1999	494	494	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (17)	\$ 683	\$ 700

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	380	503	123
AID FROM OTHER GOVERNMENTAL AGENCIES	5,760	3,732	(2,028)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	348	348
TOTAL REVENUES	6,140	4,583	(1,557)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	27	6	21
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	14,729	1,241	13,488
TOTAL EXPENDITURES	14,756	1,247	13,509
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,616)	3,336	11,952
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(8,616)	3,336	11,952
FUND BALANCE (DEFICIT), JULY 1, 1999	8,540	8,540	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (76)	\$ 11,876	\$ 11,952

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	9	9
REVENUES FROM USE OF MONEY AND PROPERTY	-	55	55
AID FROM OTHER GOVERNMENTAL AGENCIES	30,788	25,632	(5,156)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	792	792
TOTAL REVENUES	30,788	26,488	(4,300)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	30,495	25,929	4,566
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST	-	-	-
CAPITAL OUTLAY	51	25	26
TOTAL EXPENDITURES	30,546	25,954	4,592
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	242	534	292
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(112)	(112)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(112)	(112)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	130	422	292
FUND BALANCE (DEFICIT), JULY 1, 1999, AS PREVIOUSLY REPORTED	-	-	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ 130	\$ 422	\$ 292

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	16	4	(12)
REVENUES FROM USE OF MONEY AND PROPERTY	199	257	58
AID FROM OTHER GOVERNMENTAL AGENCIES	10,091	4,324	(5,767)
CHARGES FOR CURRENT SERVICES	2,261	2,070	(191)
OTHER REVENUES	4,499	4,826	327
TOTAL REVENUES	17,066	11,481	(5,585)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	14,183	9,693	4,490
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	35	32	3
INTEREST AND FISCAL CHARGES	9	6	3
CAPITAL OUTLAY	8,127	2,962	5,165
TOTAL EXPENDITURES	22,354	12,693	9,661
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,288)	(1,212)	4,076
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(320)	(320)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	50	-	(50)
TOTAL OTHER FINANCING SOURCES (USES)	(270)	(320)	(50)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(5,558)	(1,532)	4,026
FUND BALANCE (DEFICIT), JULY 1, 1999	5,532	5,532	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (26)	\$ 4,000	\$ 4,026

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

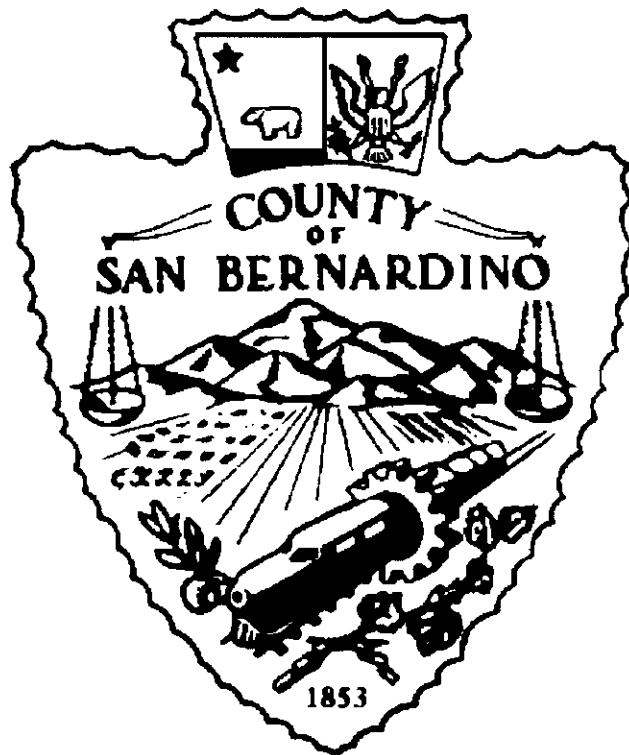
	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 4,657	\$ 4,791	\$ 134
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	337	755	418
AID FROM OTHER GOVERNMENTAL AGENCIES	1,198	492	(706)
CHARGES FOR CURRENT SERVICES	4,169	1,083	(3,086)
OTHER REVENUES	-	5	5
TOTAL REVENUES	10,361	7,126	(3,235)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	24,034	5,698	18,336
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE	-	-	-
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	24,034	5,698	18,336
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,673)	1,428	15,101
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(13,673)	1,428	15,101
FUND BALANCE (DEFICIT), JULY 1, 1999	13,593	13,593	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ (80)	\$ 15,021	\$ 15,101

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

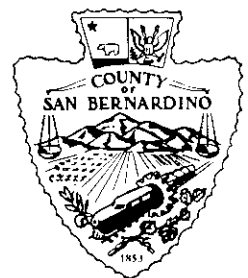
	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	23	116	93
AID FROM OTHER GOVERNMENTAL AGENCIES	-	100	100
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	23	216	193
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	4,626	778	3,848
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,626	778	3,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,603)	(562)	4,041
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	(68)	(68)
OPERATING TRANSFERS FROM OTHER FUNDS	2,136	2,206	70
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,136	2,138	2
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,467)	1,576	4,043
FUND BALANCE (DEFICIT), JULY 1, 1999	-	-	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	2,485	2,492	7
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 18	\$ 4,068	\$ 4,050

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,152	1,917	(235)
REVENUES FROM USE OF MONEY AND PROPERTY	1,047	1,816	769
AID FROM OTHER GOVERNMENTAL AGENCIES	3,164	2,637	(527)
CHARGES FOR CURRENT SERVICES	1,459	1,269	(190)
OTHER REVENUES	245	245	-
TOTAL REVENUES	8,067	7,884	(183)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,491	2,272	1,219
PUBLIC PROTECTION	4,967	3,556	1,411
PUBLIC WAYS AND FACILITIES	476	299	177
HEALTH AND SANITATION	12	-	12
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	1,672	1,180	492
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	188	179	9
TOTAL EXPENDITURES	10,806	7,486	3,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,739)	398	3,137
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(128)	(128)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	183	183
TOTAL OTHER FINANCING SOURCES (USES)	(128)	55	183
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,867)	453	3,320
FUND BALANCE (DEFICIT), JULY 1, 1999	5,805	5,805	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(2,535)	(2,535)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2000	\$ 2,938	\$ 3,723	\$ 785



Debt Service Funds



DEBT SERVICE FUNDS DESCRIPTIONS

REDEVELOPMENT AGENCY BONDS

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

PENSION OBLIGATION BONDS

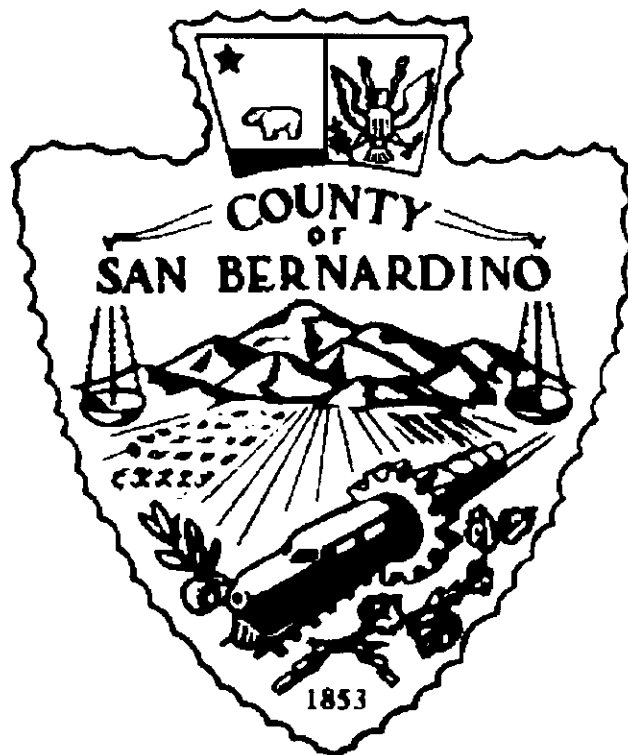
The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
JUNE 30, 2000 (IN THOUSANDS)

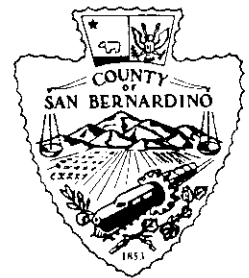
	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 17,160	\$ 2,291	\$ 5,261	\$ 9,608
INVESTMENTS	84,345	-	84,345	-
INTEREST RECEIVABLE	2,309	-	2,309	-
DUE FROM OTHER FUNDS	10	10	-	-
TOTAL ASSETS	<u>\$ 103,824</u>	<u>\$ 2,301</u>	<u>\$ 91,915</u>	<u>\$ 9,608</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3	\$ -	\$ 3	\$ -
DUE TO OTHER FUNDS	10	10		-
INTEREST PAYABLE	9	-	9	-
BONDS AND NOTES PAYABLE	20	-	20	-
TOTAL LIABILITIES	<u>42</u>	<u>10</u>	<u>32</u>	<u>-</u>
FUND BALANCE:				
RESERVED FOR DEBT SERVICE	<u>103,782</u>	<u>2,291</u>	<u>91,883</u>	<u>9,608</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 103,824</u>	<u>\$ 2,301</u>	<u>\$ 91,915</u>	<u>\$ 9,608</u>

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	<u>TOTAL</u>	<u>REDEVELOPMENT AGENCY BONDS</u>	<u>JOINT POWERS AUTHORITIES</u>	<u>PENSION OBLIGATION BONDS</u>
REVENUES				
TAXES	\$ 2,206	\$ 2,206	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	6,952	21	6,931	-
OTHER REVENUES	<u>1,390</u>	<u>-</u>	<u>7</u>	<u>1,383</u>
TOTAL REVENUES	<u>10,548</u>	<u>2,227</u>	<u>6,938</u>	<u>1,383</u>
EXPENDITURES:				
DEBT SERVICE				
PRINCIPAL	17,705	-	12,330	5,375
INTEREST	<u>38,915</u>	<u>-</u>	<u>21,219</u>	<u>17,696</u>
TOTAL EXPENDITURES	<u>56,620</u>	<u>-</u>	<u>33,549</u>	<u>23,071</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(46,072)</u>	<u>2,227</u>	<u>(26,611)</u>	<u>(21,688)</u>
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS	(2,208)	(2,206)	(2)	-
OPERATING TRANSFERS FROM OTHER FUNDS	52,057	-	27,558	24,499
LONG-TERM DEBT PROCEEDS	<u>2,270</u>	<u>2,270</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>52,119</u>	<u>64</u>	<u>27,556</u>	<u>24,499</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>6,047</u>	<u>2,291</u>	<u>945</u>	<u>2,811</u>
FUND BALANCE, JULY 1, 1999, AS RESTATED	<u>97,735</u>	<u>-</u>	<u>90,938</u>	<u>6,797</u>
FUND BALANCE, JUNE 30, 2000	<u>\$ 103,782</u>	<u>\$ 2,291</u>	<u>\$ 91,883</u>	<u>\$ 9,608</u>



Capital Projects Funds



CAPITAL PROJECTS FUNDS DESCRIPTIONS

CAPITAL IMPROVEMENTS

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

COUNTY SERVICE AREAS

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
REVENUES:			
TAXES	\$ 18	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	837	-	1
AID FROM OTHER GOVERNMENTAL AGENCIES	5,230	5,230	-
CHARGES FOR CURRENT SERVICES	39	39	-
OTHER REVENUES	452	-	-
TOTAL REVENUES	6,576	5,269	1
EXPENDITURES:			
CAPITAL OUTLAY	11,619	10,570	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,043)	(5,301)	1
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	15,694	14,853	-
LONG-TERM DEBT PROCEEDS	17,500	-	-
TOTAL OTHER FINANCING SOURCES	33,194	14,853	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	28,151	9,552	1
FUND BALANCE, JULY 1, 1999	12,628	1,848	13
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	(1)	-	-
FUND BALANCE, JUNE 30, 2000	\$ 40,778	\$ 11,400	\$ 14

<u>JOINT POWERS AUTHORITIES</u>	<u>COUNTY SERVICE AREAS</u>	<u>FIRE PROTECTION DISTRICTS</u>	<u>REDEVELOPMENT AGENCY</u>	
\$ -	\$ -	\$ 18	\$ -	REVENUES
608	49	3	176	TAXES
-	-	-	-	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
-	452	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER REVENUES
608	501	21	176	TOTAL REVENUES
-	1,010	9	30	EXPENDITURES:
-	-	-	-	CAPITAL OUTLAY
608	(509)	12	146	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
231	581	29	-	OTHER FINANCING SOURCES:
-	-	-	17,500	OPERATING TRANSFERS FROM OTHER FUNDS
-	-	-	-	LONG-TERM DEBT PROCEEDS
231	581	29	17,500	TOTAL OTHER FINANCING SOURCES
839	72	41	17,646	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES
10,002	708	57	-	FUND BALANCE, JULY 1, 1999
-	(1)	-	-	RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS
\$ 10,841	\$ 779	\$ 98	\$ 17,646	FUND BALANCE, JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 18	\$ 18
REVENUES FROM USE OF MONEY AND PROPERTY	-	53	53
AID FROM OTHER GOVERNMENTAL AGENCIES	3,848	5,230	1,382
CHARGES FOR CURRENT SERVICES	-	39	39
OTHER REVENUES	91	452	361
TOTAL REVENUES	3,939	5,792	1,853
EXPENDITURES:			
CAPITAL OUTLAY	41,121	12,544	28,577
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,182)	(6,752)	30,430
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	36,906	15,463	(21,443)
TOTAL OTHER FINANCING SOURCES	36,906	15,463	(21,443)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(276)	8,711	8,987
FUND BALANCE, JULY 1, 1999	580	580	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(1)	(1)
FUND BALANCE, JUNE 30, 2000	\$ 304	\$ 9,290	\$ 8,986

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	3,848	5,230	1,382
CHARGES FOR CURRENT SERVICES	-	39	39
OTHER REVENUES	-	-	-
TOTAL REVENUES	3,848	5,269	1,421
EXPENDITURES:			
CAPITAL OUTLAY	37,060	11,456	25,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,212)	(6,187)	27,025
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	33,212	14,853	(18,359)
TOTAL OTHER FINANCING SOURCES	33,212	14,853	(18,359)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	8,666	8,666
FUND BALANCE, JULY 1, 1999	-	-	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ -	\$ 8,666	\$ 8,666

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1	1
EXPENDITURES:			
CAPITAL OUTLAY	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	1	1
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	1	1
FUND BALANCE, JULY 1, 1999	13	13	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ 13	\$ 14	\$ 1

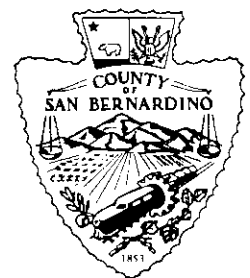
COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	49	49
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	91	452	361
TOTAL REVENUES	91	501	410
EXPENDITURES:			
CAPITAL OUTLAY	4,031	1,079	2,952
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,940)	(578)	3,362
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	3,664	581	(3,083)
TOTAL OTHER FINANCING SOURCES	3,664	581	(3,083)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(276)	3	279
FUND BALANCE, JULY 1, 1999	510	510	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(1)	(1)
FUND BALANCE, JUNE 30, 2000	\$ 234	\$ 512	\$ 278

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
TAXES	\$ -	\$ 18	\$ 18
REVENUES FROM USE OF MONEY AND PROPERTY	-	3	3
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	21	21
EXPENDITURES			
CAPITAL OUTLAY	30	9	21
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30)	12	42
OTHER FINANCING SOURCES			
OPERATING TRANSFERS FROM OTHER FUNDS	30	29	(1)
TOTAL OTHER FINANCING SOURCES	30	29	(1)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	41	41
FUND BALANCE, JULY 1, 1999	57	57	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2000	\$ 57	\$ 98	\$ 41

Enterprise Funds



ENTERPRISE FUNDS DESCRIPTIONS

MEDICAL CENTER

The County Medical Center Fund accounts for inpatient and outpatient care including emergency room services and indigent care to County residents. The fund is financed primarily by patient care services.

CRESTLINE SANITATION DISTRICT

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

COUNTY SERVICE AREAS

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

FIRE PROTECTION DISTRICTS – AMBULANCE

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

WASTE SYSTEMS DIVISION

The Waste Systems Division Fund accounts for refuse disposal services provided to the public by twenty landfill sites. The waste disposal program is financed by funds derived from gate fees at the San Bernardino Valley landfill sites and from land use fees charged to property owners in both the mountain and desert areas.

ULTRASCREEN THEATER

The Ultrascreen Theater, a component unit of the County of San Bernardino, is a new state-of-the-art large screen facility operated in partnership with Ogden Entertainment Services and features educational films for schools and the general public.

OTHER ENTERPRISE

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
JUNE 30, 2000 (IN THOUSANDS)

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 24,473	\$ -	\$ 5,022	\$ 12,202
ACCOUNTS RECEIVABLE - NET	29,213	25,707	-	1,066
TAXES RECEIVABLE	1,041	-	-	37
INTEREST RECEIVABLE	835	835	-	-
DUE FROM OTHER FUNDS	9,141	8,639	99	220
DUE FROM OTHER GOVERNMENTS	34,622	32,195	-	163
INVENTORIES	1,451	1,379	-	-
PREPAID ITEMS	15,320	2,213	-	-
DEFERRED CHARGES	904	-	-	-
RESTRICTED CASH AND INVESTMENTS	185,329	57,211	-	-
OTHER ASSETS	12,234	12,234	-	-
LAND, STRUCTURES AND IMPROVEMENTS	698,730	510,886	20,347	72,379
EQUIPMENT	99,035	90,030	942	1,717
ACCUMULATED DEPRECIATION AND AMORTIZATION	(114,368)	(37,098)	(12,321)	(30,037)
CONSTRUCTION IN PROGRESS	35,243	-	1,132	3,222
TOTAL ASSETS	<u>\$ 1,033,203</u>	<u>\$ 704,231</u>	<u>\$ 15,221</u>	<u>\$ 60,969</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 27,166	\$ 16,751	\$ -	\$ 152
SALARIES AND BENEFITS PAYABLE	3,808	3,699	38	33
DUE TO OTHER FUNDS	22,505	21,031	40	424
INTEREST PAYABLE	16,412	15,351	-	102
ADVANCES FROM OTHER FUNDS	4,030	4,030	-	-
EMPLOYEE COMPENSATED ABSENCES	6,153	5,836	127	-
BONDS AND NOTES PAYABLE	771,396	655,872	1,607	3,780
CAPITAL LEASE OBLIGATIONS	1,842	1,799	-	43
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	189,312	-	-	-
TOTAL LIABILITIES	<u>1,042,624</u>	<u>724,369</u>	<u>1,812</u>	<u>4,534</u>
FUND EQUITY:				
CONTRIBUTED CAPITAL	81,480	40,567	4,580	32,527
RETAINED EARNINGS (DEFICIT):				
RESERVED:				
SITE CLOSURE AND MAINTENANCE	44,901	-	-	-
GROUNDWATER DETECTION MONITORING AND REMEDIATION	4,306	-	-	-
TOTAL RESERVED	49,207	-	-	-
UNRESERVED	(140,108)	(60,705)	8,829	23,908
TOTAL RETAINED EARNINGS (DEFICIT)	<u>(90,901)</u>	<u>(60,705)</u>	<u>8,829</u>	<u>23,908</u>
TOTAL FUND EQUITY	<u>(9,421)</u>	<u>(20,138)</u>	<u>13,409</u>	<u>56,435</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,033,203</u>	<u>\$ 704,231</u>	<u>\$ 15,221</u>	<u>\$ 60,969</u>

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE	ASSETS
\$ 520	\$ 5,072	\$ 1,566	\$ 91	CASH AND CASH EQUIVALENTS
210	2,229	-	1	ACCOUNTS RECEIVABLE - NET
-	1,004	-	-	TAXES RECEIVABLE
-	-	-	-	INTEREST RECEIVABLE
8	155	20	-	DUE FROM OTHER FUNDS
-	2,253	-	11	DUE FROM OTHER GOVERNMENTS
-	-	-	72	INVENTORIES
-	13,092	15	-	PREPAID ITEMS
-	633	271	-	DEFERRED CHARGES
-	128,118	-	-	RESTRICTED CASH AND INVESTMENTS
-	-	-	-	OTHER ASSETS
-	95,118	-	-	LAND, STRUCTURES AND IMPROVEMENTS
620	2,909	2,817	-	EQUIPMENT
(374)	(33,792)	(746)	-	ACCUMULATED DEPRECIATION AND AMORTIZATION
-	30,889	-	-	CONSTRUCTION IN PROGRESS
<u>\$ 984</u>	<u>\$ 247,680</u>	<u>\$ 3,943</u>	<u>\$ 175</u>	TOTAL ASSETS
				LIABILITIES AND FUND EQUITY
\$ -	\$ 10,237	\$ 11	\$ 15	LIABILITIES:
-	35	-	3	ACCOUNTS PAYABLE
-	1,001	9	-	SALARIES AND BENEFITS PAYABLE
-	915	44	-	DUE TO OTHER FUNDS
-	-	-	-	INTEREST PAYABLE
-	190	-	-	ADVANCES FROM OTHER FUNDS
-	102,837	7,300	-	EMPLOYEE COMPENSATED ABSENCES
-	-	-	-	BONDS AND NOTES PAYABLE
-	-	-	-	CAPITAL LEASE OBLIGATIONS
-	189,312	-	-	ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS
-	304,527	7,364	18	TOTAL LIABILITIES
146	3,587	-	73	FUND EQUITY:
-	-	-	-	CONTRIBUTED CAPITAL
-	44,901	-	-	RETAINED EARNINGS (DEFICIT):
-	4,306	-	-	RESERVED:
-	-	-	-	SITE CLOSURE AND MAINTENANCE
-	49,207	-	-	GROUNDWATER DETECTION MONITORING AND REMEDIATION
838	(109,641)	(3,421)	84	TOTAL RESERVED
838	(60,434)	(3,421)	84	UNRESERVED
984	(56,847)	(3,421)	157	TOTAL RETAINED EARNINGS (DEFICIT)
<u>\$ 984</u>	<u>\$ 247,680</u>	<u>\$ 3,943</u>	<u>\$ 175</u>	TOTAL FUND EQUITY
				TOTAL LIABILITIES AND FUND EQUITY

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES:				
NET PATIENT CARE AND SERVICES	\$ 231,972	\$ 231,972	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	46,887	-	1,066	8,581
OTHER	52,522	52,522	-	-
TOTAL OPERATING REVENUES	331,381	284,494	1,066	8,581
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	57,125	31,726	40	987
SALARIES AND EMPLOYEE BENEFITS	98,906	93,984	928	3,051
SERVICES AND SUPPLIES	182,448	149,442	663	5,239
DEPRECIATION AND AMORTIZATION	36,187	24,697	633	2,251
OTHER	5,643	4,552	-	1,085
TOTAL OPERATING EXPENSES	380,309	304,401	2,264	12,613
OPERATING INCOME (LOSS)	(48,928)	(19,907)	(1,198)	(4,032)
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	14,763	3,610	229	687
INTEREST EXPENSE	(45,368)	(37,105)	(24)	(289)
TAX REVENUE	3,989	-	802	3,187
GRANT REVENUE	151	-	59	92
GAIN (LOSS) ON SALE OF FIXED ASSETS	(829)	-	(11)	-
OTHER NONOPERATING REVENUES	21,098	20,268	223	427
OTHER NONOPERATING EXPENSES	(4,644)	(3,172)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(10,840)	(16,399)	1,278	4,104
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(59,768)	(36,306)	80	72
OPERATING TRANSFERS TO OTHER FUNDS	(9,955)	(2,083)	(166)	(772)
OPERATING TRANSFERS FROM OTHER FUNDS	6,895	4,521	-	574
NET INCOME (LOSS)	(62,828)	(33,868)	(86)	(126)
RETAINED EARNINGS (DEFICIT), JULY 1, 1999, AS RESTATED	(28,073)	(26,837)	8,915	24,034
RETAINED EARNINGS (DEFICIT), JUNE 30, 2000	\$ (90,901)	\$ (60,705)	\$ 8,829	\$ 23,908

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE	
\$ -	\$ -	\$ -	\$ -	OPERATING REVENUES:
1,291	35,949	-	-	NET PATIENT CARE AND SERVICES
-	-	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER
1,291	35,949	-	-	TOTAL OPERATING REVENUES
58	24,076	232	6	OPERATING EXPENSES:
-	884	-	59	PROFESSIONAL SERVICES
18	26,238	716	132	SALARIES AND EMPLOYEE BENEFITS
106	8,242	258	-	SERVICES AND SUPPLIES
-	6	-	-	DEPRECIATION AND AMORTIZATION
-	-	-	-	OTHER
182	59,446	1,206	197	TOTAL OPERATING EXPENSES
1,109	(23,497)	(1,206)	(197)	OPERATING INCOME (LOSS)
29	10,166	41	1	NONOPERATING REVENUES (EXPENSES):
-	(7,497)	(453)	-	INTEREST REVENUE
-	-	-	-	INTEREST EXPENSE
-	-	-	-	TAX REVENUE
-	-	-	-	GRANT REVENUE
-	456	(1,274)	-	GAIN (LOSS) ON SALE OF FIXED ASSETS
-	-	5	175	OTHER NONOPERATING REVENUES
5	(752)	(725)	-	OTHER NONOPERATING EXPENSES
34	2,373	(2,406)	176	TOTAL NONOPERATING REVENUES (EXPENSES)
1,143	(21,124)	(3,612)	(21)	INCOME (LOSS) BEFORE OPERATING TRANSFERS
(910)	(6,024)	-	-	OPERATING TRANSFERS TO OTHER FUNDS
-	-	1,800	-	OPERATING TRANSFERS FROM OTHER FUNDS
233	(27,148)	(1,812)	(21)	NET INCOME (LOSS)
605	(33,286)	(1,609)	105	RETAINED EARNINGS (DEFICIT), JULY 1, 1999, AS RESTATED
\$ 838	\$ (60,434)	\$ (3,421)	\$ 84	RETAINED EARNINGS (DEFICIT), JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ (48,928)	\$ (19,907)	\$ (1,198)	\$ (4,032)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	36,187	24,697	633	2,251
OTHER NONOPERATING REVENUES	21,098	20,268	223	427
OTHER NONOPERATING EXPENSES	(1,472)	-	-	-
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	(2,302)	(2,781)	90	(244)
TAXES RECEIVABLE	(24)	-	-	(37)
DUE FROM OTHER FUNDS	(7,145)	(7,198)	(2)	50
DUE FROM OTHER GOVERNMENTS	(5,090)	(4,720)	85	(17)
INVENTORIES	444	443	-	-
PREPAID ITEMS	(12,926)	(411)	-	-
DEFERRED CHARGES	139	-	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	3,202	1,483	(5)	(73)
SALARIES AND BENEFITS PAYABLE	1,021	977	7	33
DUE TO OTHER FUNDS	1,908	1,408	32	172
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	16,331	-	-	-
EMPLOYEE COMPENSATED ABSENCES	1,091	1,023	27	-
TOTAL ADJUSTMENTS	52,462	35,189	1,090	2,562
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	3,534	15,282	(108)	(1,470)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
RECEIPT OF ADVANCES FROM OTHER FUNDS	454	454	-	-
PAYMENT ON ADVANCES FROM OTHER FUNDS	(500)	-	-	-
TAXES RECEIVED	3,989	-	802	3,187
GRANT REVENUE	151	-	59	92
OPERATING TRANSFERS TO OTHER FUNDS	(9,955)	(2,083)	(166)	(772)
OPERATING TRANSFERS FROM OTHER FUNDS	6,895	4,521	-	574
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	1,034	2,892	695	3,081

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 1,109	\$ (23,497)	\$ (1,206)	\$ (197)
106	8,242	258	-
-	-	5	175
5	(752)	(725)	-
(161)	795	-	(1)
-	13	-	-
(3)	23	(15)	-
68	(495)	-	(11)
-	-	-	1
-	(12,500)	(15)	-
-	-	139	-
-	1,852	(70)	15
-	3	-	1
(223)	510	9	-
-	16,331	-	-
-	42	-	(1)
(208)	14,064	(414)	179
901	(9,433)	(1,620)	(18)

CASH FLOWS FROM OPERATING ACTIVITIES

OPERATING INCOME (LOSS)

ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

DEPRECIATION AND AMORTIZATION

OTHER NONOPERATING REVENUES

OTHER NONOPERATING EXPENSES

(INCREASE) DECREASE IN:

ACCOUNTS RECEIVABLE - NET

TAXES RECEIVABLE

DUE FROM OTHER FUNDS

DUE FROM OTHER GOVERNMENTS

INVENTORIES

PREPAID ITEMS

DEFERRED CHARGES

INCREASE (DECREASE) IN:

ACCOUNTS PAYABLE

SALARIES AND BENEFITS PAYABLE

DUE TO OTHER FUNDS

ESTIMATED LIABILITY FOR CLOSURE/

POST-CLOSURE CARE COSTS

EMPLOYEE COMPENSATED ABSENCES

TOTAL ADJUSTMENTS

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS

PAYMENT ON ADVANCES FROM OTHER FUNDS

TAXES RECEIVED

GRANT REVENUE

OPERATING TRANSFERS TO OTHER FUNDS

OPERATING TRANSFERS FROM OTHER FUNDS

NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 2 OF 2

	<u>TOTAL</u>	<u>MEDICAL CENTER</u>	<u>CRESTLINE SANITATION DISTRICT</u>	<u>COUNTY SERVICE AREAS</u>
<u>CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES</u>				
ACQUISITION OF FIXED ASSETS	\$ (20,860)	\$ (4,854)	\$ (85)	\$ (2,305)
NOTE PROCEEDS	92,042	-	-	-
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,139)	(707)	-	(392)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(173)	(148)	-	(17)
PRINCIPAL PAID ON BONDS AND NOTES	(7,362)	(2,915)	(84)	(453)
INTEREST PAID ON BONDS AND NOTES	(44,416)	(36,909)	(24)	(281)
PROCEEDS FROM SALE OF FIXED ASSETS	3,196	-	-	-
PAYMENT TO BOND ESCROW AGENT	(91,552)	-	-	-
PAYMENT OF BOND ISSUANCE COSTS	(468)	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(70,732)</u>	<u>(45,533)</u>	<u>(193)</u>	<u>(3,448)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
INTEREST ON INVESTMENTS	<u>15,168</u>	<u>4,015</u>	<u>229</u>	<u>687</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>15,168</u>	<u>4,015</u>	<u>229</u>	<u>687</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(50,996)	(23,344)	623	(1,150)
CASH AND CASH EQUIVALENTS, JULY 1, 1999, AS RESTATED	<u>260,798</u>	<u>80,555</u>	<u>4,399</u>	<u>13,352</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	<u>\$ 209,802</u>	<u>\$ 57,211</u>	<u>\$ 5,022</u>	<u>\$ 12,202</u>

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEEN THEATER	OTHER ENTERPRISE
\$ (76)	\$ (13,537)	\$ (3)	\$ -
-	92,042	-	-
-	(40)	-	-
-	(8)	-	-
-	(3,810)	(100)	-
-	(6,760)	(442)	-
-	851	2,345	-
-	(91,552)	-	-
-	(468)	-	-
<u>(76)</u>	<u>(23,282)</u>	<u>1,800</u>	<u>-</u>

CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES

ACQUISITION OF FIXED ASSETS
 NOTE PROCEEDS
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS
 PRINCIPAL PAID ON BONDS AND NOTES
 INTEREST PAID ON BONDS AND NOTES
 PROCEEDS FROM SALE OF FIXED ASSETS
 PAYMENT TO BOND ESCROW AGENT
 PAYMENT OF BOND ISSUANCE COSTS

NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING
 ACTIVITIES

<u>29</u>	<u>10,166</u>	<u>41</u>	<u>1</u>
<u>29</u>	<u>10,166</u>	<u>41</u>	<u>1</u>
(56)	(28,573)	1,521	(17)
<u>576</u>	<u>161,763</u>	<u>45</u>	<u>108</u>
<u>\$ 520</u>	<u>\$ 133,190</u>	<u>\$ 1,566</u>	<u>\$ 91</u>

CASH FLOWS FROM INVESTING ACTIVITIES

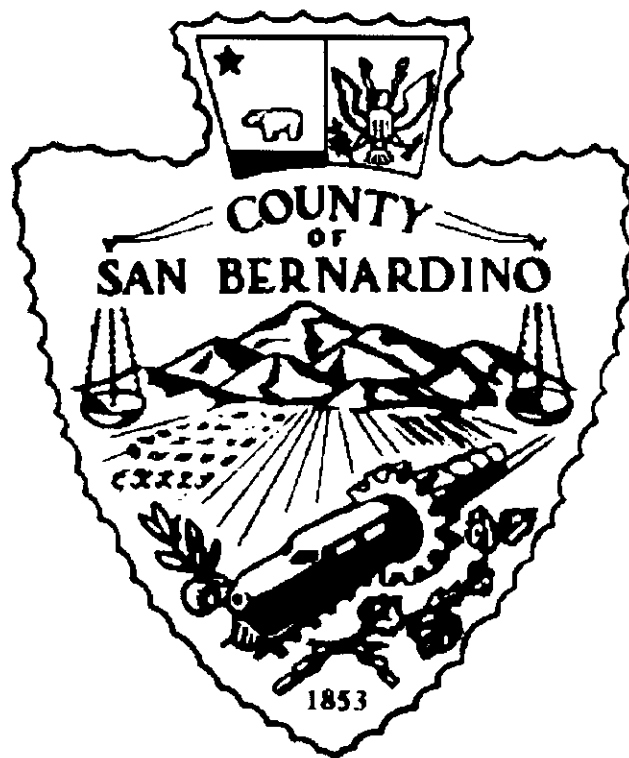
INTEREST ON INVESTMENTS

NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES

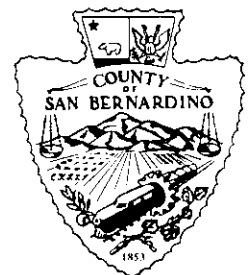
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS, JULY 1, 1999, AS RESTATED

CASH AND CASH EQUIVALENTS, JUNE 30, 2000



Internal Service Funds



INTERNAL SERVICE FUNDS DESCRIPTIONS

GENERAL SERVICES GROUP

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

TELEPHONE SERVICES

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

COMPUTER OPERATIONS

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

VEHICLE SERVICES

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

RISK MANAGEMENT

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

FLOOD CONTROL EQUIPMENT

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 2000 (IN THOUSANDS)

ASSETS	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
CASH AND CASH EQUIVALENTS	\$ 67,450	\$ 811	\$ 6,018	\$ 4,434
ACCOUNTS RECEIVABLE - NET	12	-	10	2
INTEREST RECEIVABLE	231	-	-	-
DUE FROM OTHER FUNDS	1,342	81	65	301
DUE FROM OTHER GOVERNMENTS	491	16	169	10
INVENTORIES	1,987	16	409	-
PREPAID ITEMS	2,006	449	-	-
DEFERRED CHARGES	331	-	-	-
ADVANCES TO OTHER FUNDS	4,580	-	-	-
OTHER ASSETS	194	-	-	-
LAND, STRUCTURES AND IMPROVEMENTS	7,060	-	1,445	-
EQUIPMENT	54,061	791	16,566	8,526
ACCUMULATED DEPRECIATION AND AMORTIZATION	(43,373)	(497)	(16,321)	(7,748)
TOTAL ASSETS	<u>\$ 96,372</u>	<u>\$ 1,667</u>	<u>\$ 8,361</u>	<u>\$ 5,525</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 5,289	\$ 115	\$ 1,064	\$ 1,549
SALARIES AND BENEFITS PAYABLE	835	61	226	226
DUE TO OTHER FUNDS	2,590	-	-	22
OTHER ACCRUED LIABILITIES	21	21	-	-
DEFERRED REVENUE	300	300	-	-
ADVANCES FROM OTHER FUNDS	25	-	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	52,853	-	-	-
EMPLOYEE COMPENSATED ABSENCES	2,527	180	668	666
CAPITAL LEASE OBLIGATIONS	941	201	710	10
TOTAL LIABILITIES	<u>65,381</u>	<u>878</u>	<u>2,668</u>	<u>2,473</u>
FUND EQUITY:				
CONTRIBUTED CAPITAL	3,745	150	500	699
RETAINED EARNINGS:				
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT	8,171	-	1,160	594
RESERVED - CAPITAL IMPROVEMENTS	535	-	-	-
UNRESERVED	18,540	639	4,033	1,759
TOTAL RETAINED EARNINGS	<u>27,246</u>	<u>639</u>	<u>5,193</u>	<u>2,353</u>
TOTAL FUND EQUITY	<u>30,991</u>	<u>789</u>	<u>5,693</u>	<u>3,052</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 96,372</u>	<u>\$ 1,667</u>	<u>\$ 8,361</u>	<u>\$ 5,525</u>

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 5,447	\$ 49,244	\$ 1,496
-	-	-
-	-	231
124	641	130
296	-	-
1,562	-	-
-	1,557	-
-	331	-
-	4,030	550
-	194	-
5,615	-	-
20,239	310	7,629
(15,197)	(302)	(3,308)
<u>\$ 18,086</u>	<u>\$ 56,005</u>	<u>\$ 6,728</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
ADVANCES TO OTHER FUNDS
OTHER ASSETS
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
TOTAL ASSETS

\$ 2,140	\$ 421	\$ -
223	98	1
838	1,727	3
-	-	-
-	-	-
-	25	-
-	52,853	-
786	227	-
-	20	-
<u>3,987</u>	<u>55,371</u>	<u>4</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
EMPLOYEE COMPENSATED ABSENCES
CAPITAL LEASE OBLIGATIONS

TOTAL LIABILITIES

2,396	-	-
6,417	-	-
535	-	-
4,751	634	6,724
<u>11,703</u>	<u>634</u>	<u>6,724</u>
<u>14,099</u>	<u>634</u>	<u>6,724</u>
<u>\$ 18,086</u>	<u>\$ 56,005</u>	<u>\$ 6,728</u>

FUND EQUITY:
CONTRIBUTED CAPITAL
RETAINED EARNINGS:
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT
RESERVED - CAPITAL IMPROVEMENTS
UNRESERVED

TOTAL RETAINED EARNINGS

TOTAL FUND EQUITY

TOTAL LIABILITIES AND FUND EQUITY

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 112,898	\$ 9,016	\$ 17,758	\$ 17,131
TOTAL OPERATING REVENUES	112,898	9,016	17,758	17,131
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	4,150	374	330	2,098
SALARIES AND EMPLOYEE BENEFITS	19,246	1,469	5,215	5,228
SELF-INSURED CLAIMS	25,524	-	-	-
SERVICES AND SUPPLIES	50,275	6,540	7,624	7,487
DEPRECIATION AND AMORTIZATION	4,762	70	693	545
OTHER	53	-	-	-
TOTAL OPERATING EXPENSES	104,010	8,453	13,862	15,358
OPERATING INCOME (LOSS)	8,888	563	3,896	1,773
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	3,843	-	-	-
INTEREST EXPENSE	(60)	(11)	(44)	(5)
GAIN (LOSS) ON SALE OF FIXED ASSETS	(181)	5	2	(6)
TOTAL NONOPERATING REVENUES (EXPENSES)	3,602	(6)	(42)	(11)
INCOME BEFORE OPERATING TRANSFERS	12,490	557	3,854	1,762
OPERATING TRANSFERS TO OTHER FUNDS	(533)	(43)	(139)	(149)
NET INCOME	11,957	514	3,715	1,613
RETAINED EARNINGS (DEFICIT), JULY 1, 1999	15,289	125	1,478	740
RETAINED EARNINGS, JUNE 30, 2000	\$ 27,246	\$ 639	\$ 5,193	\$ 2,353

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
<u>\$ 31,491</u>	<u>\$ 35,574</u>	<u>\$ 1,928</u>
<u>31,491</u>	<u>35,574</u>	<u>1,928</u>
693	647	8
5,349	1,950	35
-	25,524	-
21,379	6,124	1,121
2,328	311	815
<u>-</u>	<u>53</u>	<u>-</u>
<u>29,749</u>	<u>34,609</u>	<u>1,979</u>
<u>1,742</u>	<u>965</u>	<u>(51)</u>
266	3,432	145
-	-	-
<u>(182)</u>	<u>-</u>	<u>-</u>
<u>84</u>	<u>3,432</u>	<u>145</u>
1,826	4,397	94
<u>(146)</u>	<u>(56)</u>	<u>-</u>
1,680	4,341	94
<u>10,023</u>	<u>(3,707)</u>	<u>6,630</u>
<u>\$ 11,703</u>	<u>\$ 634</u>	<u>\$ 6,724</u>

OPERATING REVENUES:
CHARGES FOR CURRENT SERVICES

TOTAL OPERATING REVENUES

OPERATING EXPENSES:
PROFESSIONAL SERVICES
SALARIES AND EMPLOYEE BENEFITS
SELF-INSURED CLAIMS
SERVICES AND SUPPLIES
DEPRECIATION AND AMORTIZATION
OTHER

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES):
INTEREST REVENUE
INTEREST EXPENSE
GAIN (LOSS) ON SALE OF FIXED ASSETS

TOTAL NONOPERATING REVENUES (EXPENSES)

INCOME BEFORE OPERATING TRANSFERS

OPERATING TRANSFERS TO OTHER FUNDS

NET INCOME

RETAINED EARNINGS (DEFICIT), JULY 1, 1999

RETAINED EARNINGS, JUNE 30, 2000

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ 8,888	\$ 563	\$ 3,896	\$ 1,773
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	4,762	70	693	545
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	15	-	2	10
DUE FROM OTHER FUNDS	54	(29)	414	(32)
DUE FROM OTHER GOVERNMENTS	68	(13)	(63)	(3)
INVENTORIES	(3)	32	(56)	-
PREPAID ITEMS	541	(144)	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	3,207	70	429	1,146
SALARIES AND BENEFITS PAYABLE	17	6	28	(63)
DUE TO OTHER FUNDS	2,074	(1)	-	(16)
OTHER ACCRUED LIABILITIES	21	21	-	-
DEFERRED REVENUE	99	99	-	-
AND SELF-INSURED CLAIMS	2,238	-	-	-
EMPLOYEE COMPENSATED ABSENCES	145	(4)	76	(15)
TOTAL ADJUSTMENTS	13,238	107	1,523	1,572
NET CASH PROVIDED BY OPERATING ACTIVITIES	22,126	670	5,419	3,345
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	624	-	-	-
OPERATING TRANSFERS TO OTHER FUNDS	(533)	(43)	(139)	(149)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	91	(43)	(139)	(149)

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 1,742	\$ 965	\$ (51)
2,328	311	815
3	-	-
(68)	(140)	(91)
(40)	187	-
21	-	-
-	685	-
1,497	65	-
23	23	-
744	1,354	(7)
-	-	-
-	-	-
-	2,238	-
57	31	-
4,565	4,754	717
6,307	5,719	666
-	324	300
(146)	(56)	-
(146)	268	300

CASH FLOWS FROM OPERATING ACTIVITIES

OPERATING INCOME (LOSS)

ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

DEPRECIATION AND AMORTIZATION

(INCREASE) DECREASE IN:

ACCOUNTS RECEIVABLE - NET

DUE FROM OTHER FUNDS

DUE FROM OTHER GOVERNMENTS

INVENTORIES

PREPAID ITEMS

INCREASE (DECREASE) IN:

ACCOUNTS PAYABLE

SALARIES AND BENEFITS PAYABLE

DUE TO OTHER FUNDS

OTHER ACCRUED LIABILITIES

DEFERRED REVENUE

AND SELF-INSURED CLAIMS

EMPLOYEE COMPENSATED ABSENCES

TOTAL ADJUSTMENTS

NET CASH PROVIDED BY OPERATING ACTIVITIES

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS

OPERATING TRANSFERS TO OTHER FUNDS

NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

PAGE 2 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
ACQUISITION OF FIXED ASSETS	\$ (7,178)	\$ (17)	\$ (752)	\$ (356)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(850)	(64)	(678)	(61)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(60)	(11)	(44)	(5)
PROCEEDS FROM SALE OF FIXED ASSETS	79	5	2	-
CONTRIBUTED CAPITAL CONTRIBUTION	2,000	-	-	-
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(6,009)	(87)	(1,472)	(422)
CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST ON INVESTMENTS	3,805	-	-	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	3,805	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	20,013	540	3,808	2,774
CASH AND CASH EQUIVALENTS, JULY 1, 1999	47,437	271	2,210	1,660
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	<u>\$ 67,450</u>	<u>\$ 811</u>	<u>\$ 6,018</u>	<u>\$ 4,434</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	<u>\$ 417</u>	<u>\$ 150</u>	<u>\$ 267</u>	<u>\$ -</u>

<u>VEHICLE SERVICES</u>	<u>RISK MANAGEMENT</u>	<u>FLOOD CONTROL EQUIPMENT</u>
\$ (5,752)	\$ -	\$ (301)
-	(47)	-
-	-	-
-	-	72
2,000	-	-
<u>(3,752)</u>	<u>(47)</u>	<u>(229)</u>

266	3,432	107
<u>266</u>	<u>3,432</u>	<u>107</u>
2,675	9,372	844
<u>2,772</u>	<u>39,872</u>	<u>652</u>
<u>\$ 5,447</u>	<u>\$ 49,244</u>	<u>\$ 1,496</u>

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-------------	-------------	-------------

CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES

ACQUISITION OF FIXED ASSETS
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS
 PROCEEDS FROM SALE OF FIXED ASSETS
 CONTRIBUTED CAPITAL CONTRIBUTION

NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES

CASH FLOWS FROM INVESTING ACTIVITIES

INTEREST ON INVESTMENTS

NET CASH PROVIDED BY INVESTING ACTIVITIES

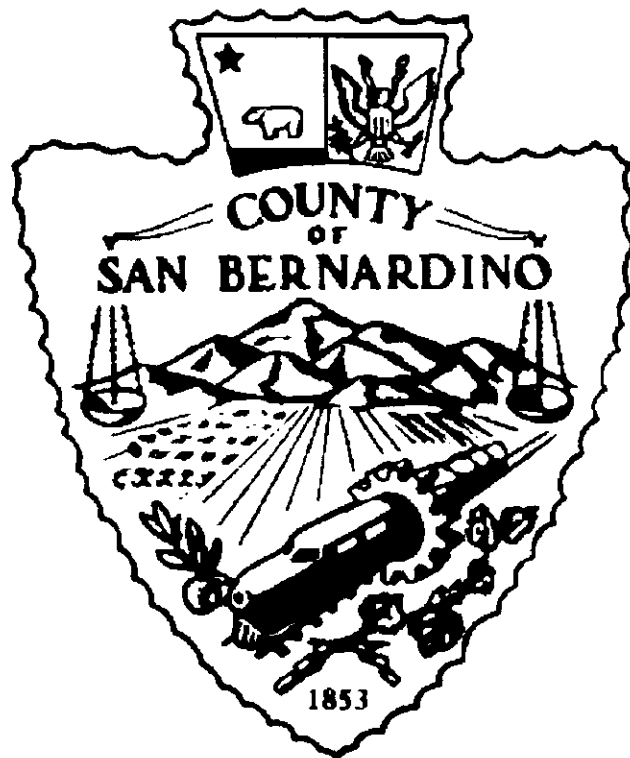
NET INCREASE IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS, JULY 1, 1999

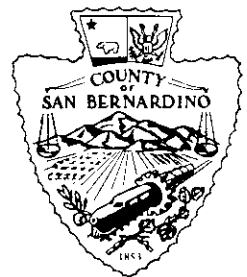
CASH AND CASH EQUIVALENTS, JUNE 30, 2000

NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES



Trust and Agency Funds



TRUST AND AGENCY FUNDS DESCRIPTIONS

EXPENDABLE TRUST FUNDS

Law Library - The County Law Library accounts for the statutory portion of Superior and Municipal Court filing fees, which support the current and future needs of law library facilities.

Barstow Cemetery Endowment Care Fund - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

Lucerne Valley Cemetery Endowment Care Fund - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

B.D. "Nino" Galleano Scholarship Fund - The B.D. "Nino" Galleano Scholarship Fund accounts for all donations received to promote additional education in the conservation of natural resources. The fund is administered by the West End Resource Conservation District.

INVESTMENT TRUST FUNDS

The Investment Trust is made up of funds for school districts, self governed special districts, state trial court and other investment trusts. The 100 plus County schools' operating and debt service funds are grouped under this entity. The County has fiduciary responsibility for cash and investments, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible school district officers. The County has fiduciary responsibility for more than twenty self-governed special districts. Cash and investments are administered by the County Treasurer, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible district officers. The state Trial Court Fund accounts for the operation of Trial Courts beginning on January 1, 1998, as a result of A.B. 233. The Other Investment Trust Funds account for all other funds for which the County Treasurer and Auditor/Controller-Recorder have fiduciary responsibilities.

AGENCY FUNDS

Special Assessment Funds - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

Other Agency Funds - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUNDS
JUNE 30, 2000 (IN THOUSANDS)

ASSETS	TOTAL	EXPENDABLE TRUST	INVESTMENT TRUST	AGENCY
CASH AND CASH EQUIVALENTS	\$ 1,442,850	\$ 1,966	\$ 1,056,974	\$ 383,910
INVESTMENTS	11,340	-	-	11,340
TAXES RECEIVABLE	111,707	-	-	111,707
INTEREST RECEIVABLE	313	-	-	313
LOANS RECEIVABLE	2,700	-	-	2,700
DUE FROM OTHER FUNDS	23,416	24	13,097	10,295
DUE FROM OTHER GOVERNMENTS	2,139	-	2,139	-
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 1,594,715</u>	<u>\$ 1,990</u>	<u>\$ 1,072,210</u>	<u>\$ 520,515</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
DUE TO OTHER FUNDS	\$ 41,962	\$ -	\$ 3,490	\$ 38,472
DUE TO OTHER GOVERNMENTS	482,043	-	-	482,043
TOTAL LIABILITIES	<u>524,005</u>	<u>-</u>	<u>3,490</u>	<u>520,515</u>
FUND BALANCE:				
RESERVED FOR INVESTMENT PARTICIPANTS	1,068,720	-	1,068,720	-
RESERVED FOR ENDOWMENTS	361	361	-	-
UNRESERVED, UNDESIGNATED	1,629	1,629	-	-
TOTAL FUND BALANCE	<u>1,070,710</u>	<u>1,990</u>	<u>1,068,720</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,594,715</u>	<u>\$ 1,990</u>	<u>\$ 1,072,210</u>	<u>\$ 520,515</u>

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
JUNE 30, 2000 (IN THOUSANDS)

			BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
	TOTAL	LAW LIBRARY			
ASSETS					
CASH AND CASH EQUIVALENTS	\$ 1,966	\$ 1,610	\$ 288	\$ 63	\$ 5
DUE FROM OTHER FUNDS	24	19	4	1	-
TOTAL ASSETS	<u>\$ 1,990</u>	<u>\$ 1,629</u>	<u>\$ 292</u>	<u>\$ 64</u>	<u>\$ 5</u>
FUND BALANCE					
FUND BALANCE:					
RESERVED FOR ENDOWMENTS	\$ 361	\$ -	\$ 292	\$ 64	\$ 5
UNRESERVED, UNDESIGNATED	1,629	1,629	-	-	-
TOTAL FUND BALANCE	<u>\$ 1,990</u>	<u>\$ 1,629</u>	<u>\$ 292</u>	<u>\$ 64</u>	<u>\$ 5</u>

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	TOTAL	LAW LIBRARY	BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
REVENUES:					
REVENUES FROM USE OF MONEY & PROPERTY	\$ 99	\$ 73	\$ 22	\$ 4	\$ -
CHARGES FOR CURRENT SERVICES	3	1	-	2	-
OTHER REVENUES	1,490	1,454	36	-	-
TOTAL REVENUES	1,592	1,528	58	6	-
EXPENDITURES:					
CURRENT:					
PUBLIC PROTECTION	149	-	149	-	-
EDUCATION	1,311	1,310	-	-	1
TOTAL EXPENDITURES	1,460	1,310	149	-	1
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	132	218	(91)	6	(1)
FUND BALANCE, JULY 1, 1999	1,858	1,411	383	58	6
FUND BALANCE, JUNE 30, 2000	\$ 1,990	\$ 1,629	\$ 292	\$ 64	\$ 5

COUNTY OF SAN BERNARDINO
STATEMENT OF NET ASSETS
INVESTMENT TRUST FUND
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

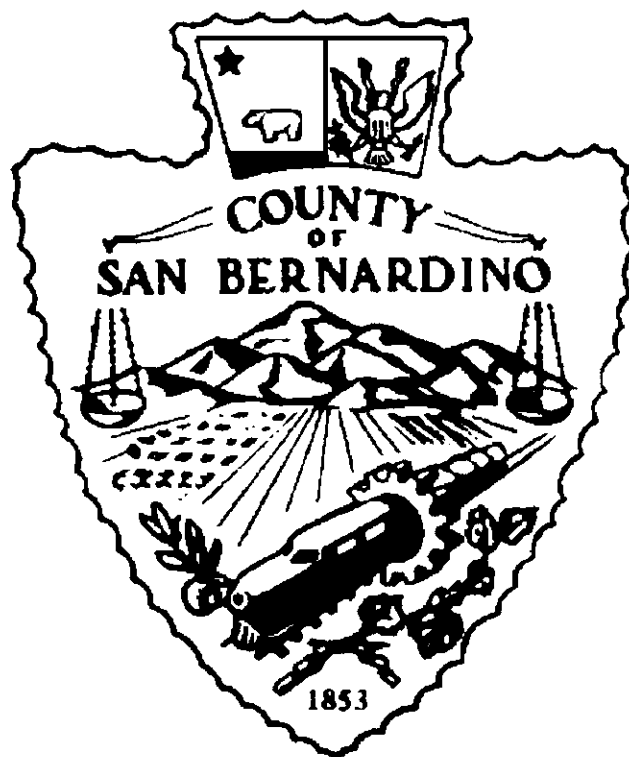
	INVESTMENT TRUST FUND
ASSETS:	
CASH AND CASH EQUIVALENTS	\$ 1,056,974
RECEIVABLES:	
DUE FROM OTHER FUNDS	13,097
DUE FROM OTHER GOVERNMENTS	<u>2,139</u>
TOTAL RECEIVABLES	<u>15,236</u>
TOTAL ASSETS	<u>1,072,210</u>
LIABILITIES:	
DUE TO OTHER FUNDS	<u>3,490</u>
TOTAL LIABILITIES	<u>3,490</u>
NET ASSETS HELD IN TRUST	<u><u>\$ 1,068,720</u></u>

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
AGENCY FUNDS
JUNE 30, 2000 (IN THOUSANDS)

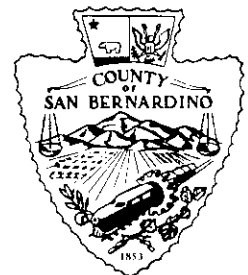
	TOTAL	SPECIAL ASSESSMENT FUNDS	OTHER AGENCY FUNDS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 383,910	\$ 3,554	\$ 380,356
INVESTMENTS	11,340	-	11,340
TAXES RECEIVABLE	111,707	-	111,707
INTEREST RECEIVABLE	313	-	313
LOANS RECEIVABLE	2,700	-	2,700
DUE FROM OTHER FUNDS	10,295	43	10,252
ADVANCES TO OTHER FUNDS	250	-	250
TOTAL ASSETS	<u>\$ 520,515</u>	<u>\$ 3,597</u>	<u>\$ 516,918</u>
LIABILITIES			
DUE TO OTHER FUNDS	\$ 38,472	\$ -	\$ 38,472
DUE TO OTHER GOVERNMENTS	482,043	3,597	478,446
TOTAL LIABILITIES	<u>\$ 520,515</u>	<u>\$ 3,597</u>	<u>\$ 516,918</u>

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	BALANCE JULY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
TOTAL AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 311,155	\$ 5,791,869	\$ 5,719,114	\$ 383,910
INVESTMENTS	15,928	-	4,588	11,340
TAXES RECEIVABLE	110,128	111,707	110,128	111,707
INTEREST RECEIVABLE	401	313	401	313
LOANS RECEIVABLE	-	2,700	-	2,700
DUE FROM OTHER FUNDS	22,337	10,295	22,337	10,295
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 460,199</u>	<u>\$ 5,916,884</u>	<u>\$ 5,856,568</u>	<u>\$ 520,515</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 29,789	\$ 38,472	\$ 29,789	\$ 38,472
DUE TO OTHER GOVERNMENTS	430,410	482,043	430,410	482,043
TOTAL LIABILITIES	<u>\$ 460,199</u>	<u>\$ 520,515</u>	<u>\$ 460,199</u>	<u>\$ 520,515</u>
SPECIAL ASSESSMENT FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 4,409	\$ 2,927	\$ 3,782	\$ 3,554
DUE FROM OTHER FUNDS	38	43	38	43
TOTAL ASSETS	<u>\$ 4,447</u>	<u>\$ 2,970</u>	<u>\$ 3,820</u>	<u>\$ 3,597</u>
LIABILITIES:				
DUE TO OTHER GOVERNMENTS	\$ 4,447	\$ 3,597	\$ 4,447	\$ 3,597
TOTAL LIABILITIES	<u>\$ 4,447</u>	<u>\$ 3,597</u>	<u>\$ 4,447</u>	<u>\$ 3,597</u>
OTHER AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 306,746	\$ 5,788,942	\$ 5,715,332	\$ 380,356
INVESTMENTS	15,928	-	4,588	11,340
TAXES RECEIVABLE	110,128	111,707	110,128	111,707
INTEREST RECEIVABLE	401	313	401	313
LOANS RECEIVABLE	-	2,700	-	2,700
DUE FROM OTHER FUNDS	22,299	10,252	22,299	10,252
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 455,752</u>	<u>\$ 5,913,914</u>	<u>\$ 5,852,748</u>	<u>\$ 516,918</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 29,789	\$ 38,472	\$ 29,789	\$ 38,472
DUE TO OTHER GOVERNMENTS	425,963	478,446	425,963	478,446
TOTAL LIABILITIES	<u>\$ 455,752</u>	<u>\$ 516,918</u>	<u>\$ 455,752</u>	<u>\$ 516,918</u>



General Fixed Assets Account Group



GENERAL FIXED ASSETS ACCOUNT GROUP DESCRIPTION

The General Fixed Assets Account Group is used to provide accountability and control for the County's fixed assets other than those accounted for in Enterprise Funds, Internal Service Funds, or the Pension Trust Fund.

COUNTY OF SAN BERNARDINO
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
JUNE 30, 2000 (IN THOUSANDS)

GENERAL FIXED ASSETS:

LAND	\$ 46,538
IMPROVEMENTS TO LAND	101,421
STRUCTURES AND IMPROVEMENTS	390,053
EQUIPMENT	113,887
CONSTRUCTION IN PROGRESS	<u>23,192</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 675,091</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

GENERAL FUND	\$ 548,608
SPECIAL REVENUE FUNDS	125,456
CAPITAL PROJECTS FUNDS	<u>1,027</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 675,091</u>

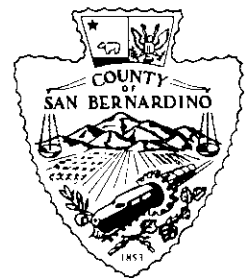
COUNTY OF SAN BERNARDINO
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
JUNE 30, 2000 (IN THOUSANDS)

	<u>TOTAL</u>	<u>LAND</u>	<u>IMPROVEMENTS TO LAND</u>	<u>STRUCTURES & IMPROVEMENTS</u>	<u>EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>
FUNCTION:						
GENERAL GOVERNMENT	\$ 77,842	\$ 4,646	\$ 9,093	\$ 55,679	\$ 5,712	\$ 2,712
PUBLIC PROTECTION	384,815	17,921	8,040	283,093	71,626	4,135
PUBLIC WAYS AND FACILITIES	98,634	17,139	43,113	10,059	12,817	15,506
HEALTH AND SANITATION	10,174	-	-	5,627	4,477	70
PUBLIC ASSISTANCE	20,126	832	33	3,325	15,802	134
RECREATION & CULTURAL SERVICES	75,800	4,868	41,123	26,690	2,566	553
EDUCATION	<u>7,700</u>	<u>1,132</u>	<u>19</u>	<u>5,580</u>	<u>887</u>	<u>82</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 675,091</u>	<u>\$ 46,538</u>	<u>\$ 101,421</u>	<u>\$ 390,053</u>	<u>\$ 113,887</u>	<u>\$ 23,192</u>

COUNTY OF SAN BERNARDINO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	BALANCE JULY 1, 1999 AS RESTATED	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
FUNCTION:				
GENERAL GOVERNMENT	\$ 76,570	\$ 2,946	\$ 1,674	\$ 77,842
PUBLIC PROTECTION	377,010	20,977	13,172	384,815
PUBLIC WAYS AND FACILITIES	92,707	29,818	23,891	98,634
HEALTH AND SANITATION	9,388	1,411	625	10,174
PUBLIC ASSISTANCE	17,874	2,992	740	20,126
RECREATION AND CULTURAL SERVICES	77,368	1,682	3,250	75,800
EDUCATION	<u>7,585</u>	<u>115</u>	<u>-</u>	<u>7,700</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 658,502</u>	<u>\$ 59,941</u>	<u>\$ 43,352</u>	<u>\$ 675,091</u>

General Long-Term Debt Account Group

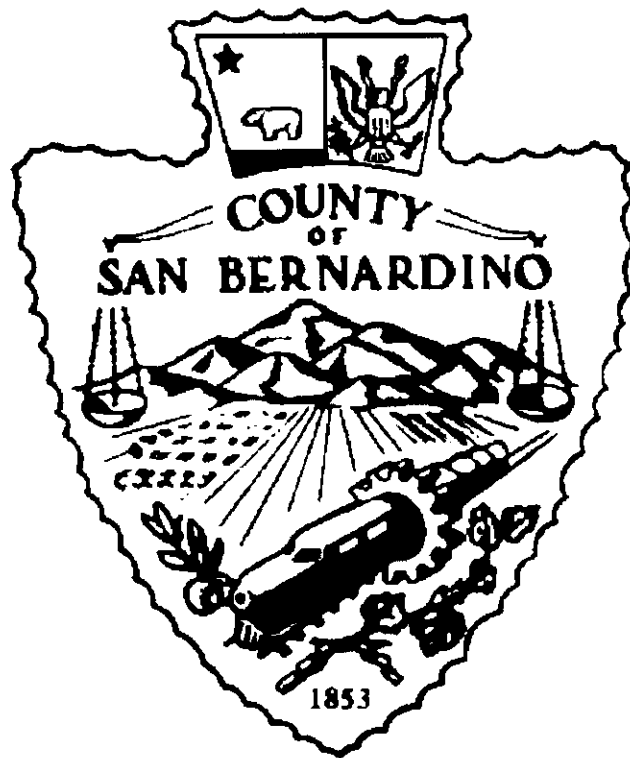


GENERAL LONG-TERM DEBT ACCOUNT GROUP DESCRIPTION

The General Long-Term Debt Account Group is used for long-term obligations that are not specific liabilities of Enterprise Funds, Internal Service Funds, or the Pension Trust Fund. Included in long-term debt are liabilities for litigation and self-insured claims, employee compensated absences, bonds and notes payable, and capital lease obligations.

COUNTY OF SAN BERNARDINO
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED JUNE 30, 2000 (IN THOUSANDS)

	BALANCE JULY 1, 1999 AS RESTATED	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2000
GENERAL LONG-TERM DEBT:				
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	\$ 1,197	\$ -	\$ 1,197	\$ -
EMPLOYEE COMPENSATED ABSENCES	70,423	11,615	-	82,038
BONDS AND NOTES PAYABLE	735,056	19,770	17,785	737,041
CAPITAL LEASE OBLIGATIONS	1,779	5,951	1,849	5,881
OTHER LONG-TERM OBLIGATIONS	426	6,731	148	7,009
TOTAL GENERAL LONG-TERM DEBT	<u>\$ 808,881</u>	<u>\$ 44,067</u>	<u>\$ 20,979</u>	<u>\$ 831,969</u>

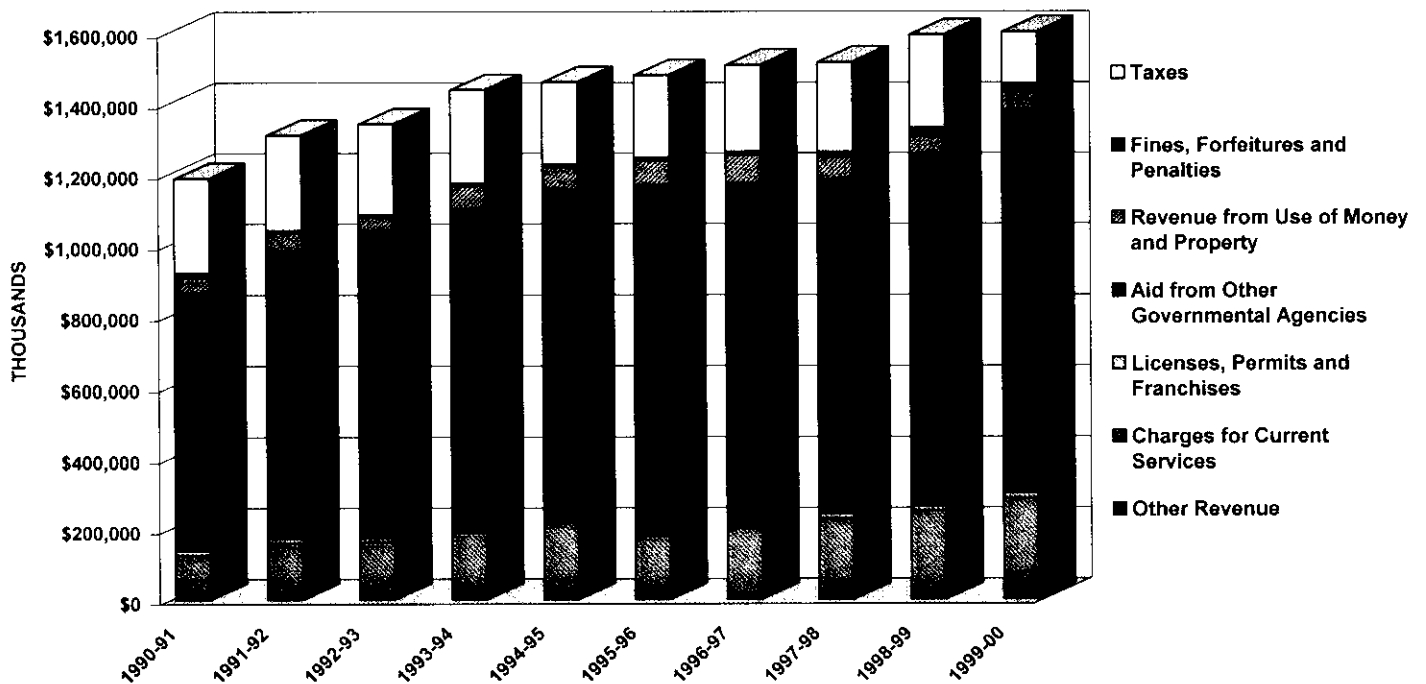


COUNTY OF SAN BERNARDINO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS (IN THOUSANDS)

SOURCE	1990-91	1991-92	1992-93	1993-94	1994-95
TAXES	\$ 265,050	\$ 269,031	\$ 256,244	\$ 263,504	\$ 231,778
LICENSES, PERMITS AND FRANCHISES	14,214	12,901	12,062	8,472	7,846
FINES, FORFEITURES AND PENALTIES	16,046	9,110	7,735	8,180	9,119
REVENUE FROM USE OF MONEY AND PROPERTY	42,448	48,649	39,513	66,426	65,040
AID FROM OTHER GOVERNMENTAL AGENCIES	725,342	811,360	863,842	902,935	929,838
CHARGES FOR CURRENT SERVICES	111,440	146,508	144,590	171,092	194,564
OTHER REVENUES	12,029	11,401	16,648	16,279	20,582
TOTAL	<u>\$ 1,186,569</u>	<u>\$ 1,308,960</u>	<u>\$ 1,340,634</u>	<u>\$ 1,436,888</u>	<u>\$ 1,458,767</u>

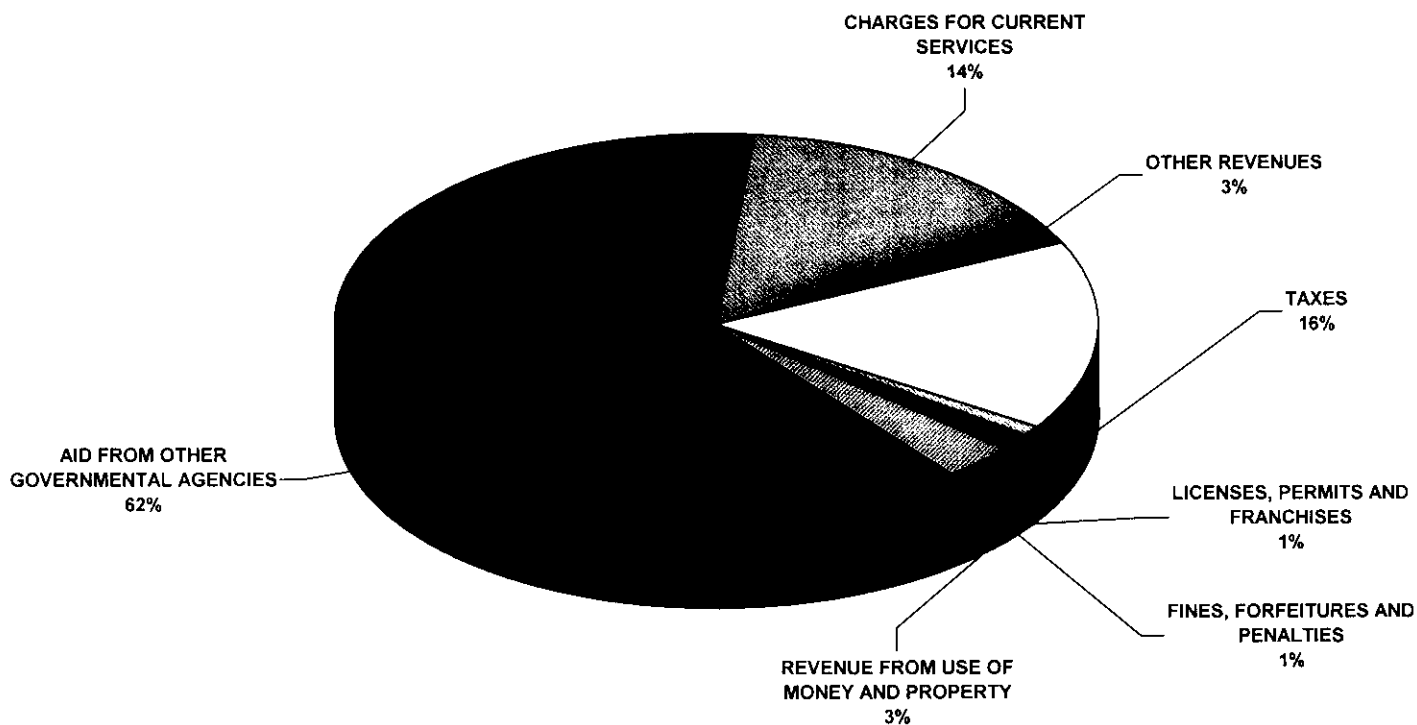
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

REVENUE TRENDS



<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>SOURCE</u>
\$ 232,321	\$ 243,678	\$ 253,379	\$ 262,345	\$ 280,499	TAXES
7,246	8,842	13,701	14,079	15,202	LICENSES, PERMITS AND FRANCHISES
9,698	11,884	15,599	18,936	20,168	FINES, FORFEITURES AND PENALTIES
70,662	81,228	64,276	54,949	55,948	REVENUE FROM USE OF MONEY AND PROPERTY
980,557	961,601	941,671	992,829	1,077,662	AID FROM OTHER GOVERNMENTAL AGENCIES
158,692	188,103	201,079	231,473	239,699	CHARGES FOR CURRENT SERVICES
19,303	11,853	25,594	17,612	45,492	OTHER REVENUES
<u>\$ 1,478,479</u>	<u>\$ 1,507,189</u>	<u>\$ 1,515,299</u>	<u>\$ 1,592,223</u>	<u>\$ 1,734,670</u>	TOTAL

REVENUE SOURCES

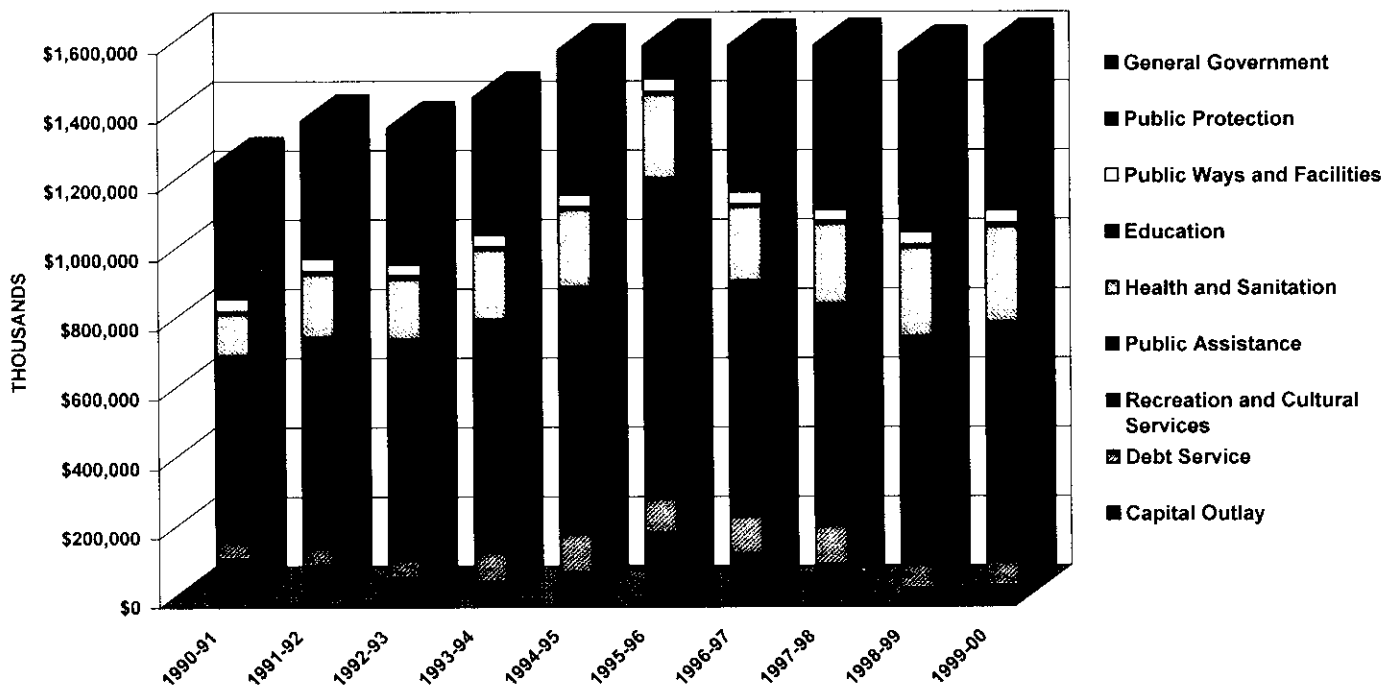


COUNTY OF SAN BERNARDINO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS (IN THOUSANDS)

FUNCTION	1990-91	1991-92	1992-93	1993-94	1994-95
GENERAL GOVERNMENT	\$ 87,061	\$ 80,439	\$ 71,704	\$ 71,477	\$ 65,976
PUBLIC PROTECTION	304,967	317,001	322,011	325,946	353,176
PUBLIC WAYS AND FACILITIES	35,443	37,524	32,453	33,855	33,905
HEALTH AND SANITATION	119,296	180,071	174,207	200,302	222,392
PUBLIC ASSISTANCE	525,153	593,953	620,457	662,508	703,955
EDUCATION	9,579	10,212	10,521	9,661	8,901
RECREATION AND CULTURAL SERVICES	12,575	13,437	11,518	9,285	9,591
DEBT SERVICE	47,849	50,688	53,489	83,300	107,493
CAPITAL OUTLAY	118,826	99,574	65,390	53,005	81,361
TOTAL	<u>\$ 1,260,749</u>	<u>\$ 1,382,899</u>	<u>\$ 1,361,750</u>	<u>\$ 1,449,339</u>	<u>\$ 1,586,750</u>

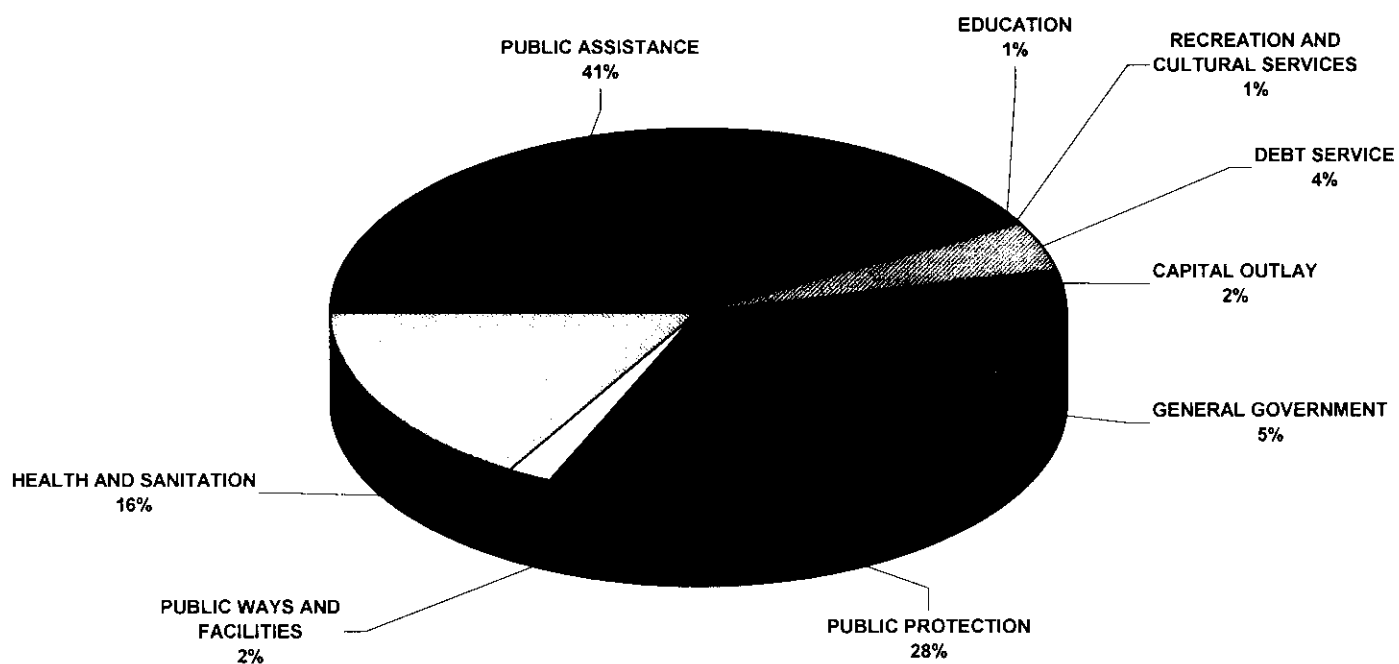
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

EXPENDITURE TRENDS



1995-96	1996-97	1997-98	1998-99	1999-00	FUNCTION
\$ 92,092	\$ 66,889	\$ 85,399	\$ 80,223	\$ 82,523	GENERAL GOVERNMENT
460,619	401,533	428,582	439,974	470,918	PUBLIC PROTECTION
37,335	34,616	33,727	35,100	36,237	PUBLIC WAYS AND FACILITIES
241,577	213,170	230,119	256,222	274,474	HEALTH AND SANITATION
910,974	666,749	626,647	646,888	678,314	PUBLIC ASSISTANCE
8,821	8,627	8,918	10,080	11,235	EDUCATION
11,706	11,977	11,157	11,931	11,340	RECREATION AND CULTURAL SERVICES
97,722	108,990	113,328	67,949	71,820	DEBT SERVICE
194,967	131,847	101,739	31,046	38,262	CAPITAL OUTLAY
<u>\$ 2,055,813</u>	<u>\$ 1,644,398</u>	<u>\$ 1,639,616</u>	<u>\$ 1,579,413</u>	<u>\$ 1,675,123</u>	TOTAL

EXPENDITURES BY FUNCTION



COUNTY OF SAN BERNARDINO
PROPERTY TAX LEVIES, COLLECTIONS, AND DELINQUENCIES
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	TAX LEVY	COLLECTIONS		DELINQUENCY	
		AMOUNT (1)	PERCENT	AMOUNT	PERCENT
1990-91	\$ 748,954	\$ 714,701	95.4 %	\$ 34,253	4.6 %
1991-92	827,555	762,033	92.1	65,522	7.9
1992-93	887,756	811,443	91.4	76,313	8.6
1993-94	921,240	844,237	91.6	77,003	8.4
1994-95	907,776	822,915	90.7	84,861	9.3
1995-96	924,364	858,062	92.8	66,302	7.2
1996-97	931,302	862,854	92.7	68,448	7.3
1997-98	940,414	874,882	93.0	65,532	7.0
1998-99	970,426	906,204	93.4	64,222	6.6
1999-00	995,499	938,047	94.2	57,452	5.8

Note:

- (1) Included above are amounts collected by the County on behalf of itself, school districts, cities and special districts under the supervision of their own governing boards.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
GROSS ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	(1) SECURED	(1) UNSECURED	TOTAL
1990-91	\$ 48,759,182	\$ 2,732,758	\$ 51,491,940
1991-92	53,588,142	2,760,399	56,348,541
1992-93	56,896,371	3,057,565	59,953,936
1993-94	58,552,377	2,984,566	61,536,943
1994-95	57,872,470	2,855,516	60,727,986
1995-96	58,221,977	2,979,827	61,201,804
1996-97	58,673,355	3,130,796	61,804,151
1997-98	59,436,693	3,310,372	62,747,065
1998-99	60,369,414	3,503,927	63,873,341
1999-00	62,029,287	3,414,687	65,443,974

Note:

(1) Valuations include State reimbursed exemptions but exclude redevelopment tax allocations.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - TAX RATE AREA 7000 (1)
(\$1 PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>SAN BERNARDINO COUNTY GENERAL</u>	<u>SCHOOLS</u>	<u>SAN BERNARDINO MUNICIPAL WATER</u>	<u>TOTAL</u>
1990-91	1.0000	0.0035	0.1301	1.1336
1991-92	1.0000	0.0055	0.1250	1.1305
1992-93	1.0000	0.0078	0.1000	1.1078
1993-94	1.0000	0.0059	0.0900	1.0959
1994-95	1.0000	0.0006	0.0870	1.0876
1995-96	1.0000	0.0012	0.0870	1.0882
1996-97	1.0000	0.0018	0.0870	1.0888
1997-98	1.0000	0.0015	0.1070	1.1085
1998-99	1.0000	0.0015	0.1070	1.1085
1999-00	1.0000	0.0426	0.1070	1.1496

Note:

- (1) The tax rate for Tax Rate Area 7000, which applies to most of the property within the City of San Bernardino, is used to illustrate the breakdown of a tax rate within the County.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
COMPUTATION OF LEGAL DEBT MARGIN AND BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) LEGAL DEBT LIMIT</u>	<u>(4) BONDED DEBT</u>	<u>LEGAL DEBT MARGIN</u>	<u>RATIO OF BONDED DEBT TO ASSESSED VALUE</u>	<u>BONDED DEBT PER CAPITA</u>
1990-91	1,471	\$ 51,491,940	\$ 643,649	\$ 9,893	\$ 633,756	0.02 %	6.73
1991-92	1,531	56,348,541	704,357	9,179	695,178	0.02	6.00
1992-93	1,556	59,953,936	749,424	8,534	740,890	0.01	5.48
1993-94	1,592	61,536,943	769,212	7,618	761,594	0.01	4.79
1994-95	1,618	60,727,986	759,100	6,832	752,268	0.01	4.22
1995-96	1,589	61,201,804	765,023	6,107	758,916	0.01	3.84
1996-97	1,587	61,804,151	772,552	5,290	767,262	0.01	3.33
1997-98	1,622	62,747,065	784,338	4,683	779,655	0.01	2.89
1998-99	1,654	63,873,341	798,417	4,177	794,240	0.01	2.53
1999-00	1,689	65,443,974	818,050	3,691	814,359	0.01	2.19

Notes:

- (1) Source: California Department of Finance.
- (2) Valuations include State reimbursed exemptions, but exclude redevelopment tax allocations.
- (3) The legal debt limit is 1.25% of assessed value.
- (4) Bonded debt subject to limitation; amount includes only general obligation bonds.

COUNTY OF SAN BERNARDINO
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
AS OF JUNE 30, 2000

1999-00 ASSESSED VALUATION (1): \$ 65,443,973,546

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/00</u>
METROPOLITAN WATER DISTRICT	2.907 %	\$ 15,977,308
FONTANA UNIFIED SCHOOL DISTRICT	100.000	71,826,157
REDLANDS UNIFIED SCHOOL DISTRICT	100.000	30,755,000
RIALTO UNIFIED SCHOOL DISTRICT	100.000	19,995,038
RIM OF THE WORLD UNIFIED SCHOOL DISTRICT LEASE TAX OBLIGATIONS	100.000	12,185,000
SAN BERNARDINO UNIFIED SCHOOL DISTRICT	100.000	35,000,000
OTHER UNIFIED SCHOOL DISTRICTS	100.000	8,802,840
UNION HIGH SCHOOL DISTRICTS	100.000	51,513,731
SCHOOL DISTRICTS	100.000	76,278,062
CITY OF REDLANDS	100.000	6,075,000
OTHER CITIES	100.000	340,000
COUNTY SERVICE AREAS	100.000	2,540,000
MOJAVE WATER AGENCY	100.000	25,145,000
MOJAVE WATER AGENCY, I.D.M.	100.000 (1)	48,595,000
COUNTY WATER DISTRICTS	100.000	4,084,494
FONTANA COMMUNITY FACILITIES DISTRICTS	100.000	170,440,000
YUCAIPA COMMUNITY FACILITIES DISTRICT NO. 98-1	100.000	17,500,000
RANCHO CUCAMONGA COMMUNITY FACILITIES DISTRICTS	100.000	16,265,000
CHINO HILLS COMMUNITY FACILITIES DISTRICTS	100.000	33,785,000
OTHER COMMUNITY FACILITIES DISTRICT	100.000	148,453,310
CITY, COUNTY AND SPECIAL DISTRICT 1915 ACT BONDS (Estimate)	100.000	236,538,431
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		1,032,094,371
LESS:		
CITY OF COLTON SELF-SUPPORTING BONDS		130,000
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		<u>\$ 1,031,964,371</u>

<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/00</u>
SAN BERNARDINO COUNTY GENERAL FUND OBLIGATIONS	100.000 %	\$ 1,117,755,000
SAN BERNARDINO COUNTY PENSION OBLIGATIONS	100.000	371,526,349
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION	99.719	9,199,078
COMMUNITY COLLEGE DISTRICT CERTIFICATES OF PARTICIPATION	Various	63,800,726
CHINO UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	99,315,255 (2)
SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	44,915,000
YUCAIPA-CALIMESA JOINT UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	86.905	22,556,193
OTHER UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	58,819,186
UNION HIGH SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	17,395,000
ONTARIO-MONTCLAIR SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	17,375,000
OTHER SCHOOL DISTRICT GENERAL FUND OBLIGATIONS	100.000	23,335,000
CITY OF FONTANA CERTIFICATES OF PARTICIPATION	100.000	27,490,000
CITY OF REDLANDS CERTIFICATES OF PARTICIPATION	100.000	20,600,000
CITY OF SAN BERNARDINO GENERAL FUND OBLIGATIONS	100.000	42,584,549
OTHER CITY GENERAL FUND OBLIGATIONS	100.000	44,962,290
WATER DISTRICT CERTIFICATES OF PARTICIPATION	100.000	9,305,000
OTHER SPECIAL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	3,526,059
 TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		 1,994,459,685
LESS:		
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION		9,199,078
CITY OF SAN BERNARDINO SELF-SUPPORTING OBLIGATIONS		10,550,360
 TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		 \$ 1,974,710,247
 COMBINED GROSS DEBT		 \$ 3,026,554,056 (3)
COMBINED NET DEBT		3,006,674,618
 <u>RATIOS TO ASSESSED VALUATION</u>		
COMBINED DIRECT DEBT (\$1,489,281,349)	2.28%	
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT	1.29%	
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT	1.29%	
COMBINED GROSS DEBT	4.63%	
COMBINED NET DEBT	4.60%	

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/2000: \$ 1,890,916

Notes:

Source: California Municipal Statistics.

(1) All 100% except Rand Communities County Water District, I.D. No. 1.

(2) Excludes accreted values.

(3) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds, and non-bonded capital lease obligations.

COUNTY OF SAN BERNARDINO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADVANCE REFUNDING ESCROW</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1990-91	\$ 19,647	\$ 28,202	\$ -	\$ 47,849	\$ 1,260,749	3.80 %
1991-92	16,638	34,050	-	50,688	1,382,899	3.67
1992-93	18,585	34,904	-	53,489	1,361,750	3.93
1993-94	20,331	47,714	15,255	83,300	1,449,339	5.75
1994-95	41,166	66,327	-	107,493	1,586,750	6.77
1995-96	20,642	71,193	5,887	97,722	2,055,813	4.75
1996-97	36,470	72,520	39,135	148,125	1,644,398	9.01
1997-98	36,630	76,698	76,240	189,568	1,639,616	11.56
1998-99	28,787	39,162	-	67,949	1,579,413	4.30
1999-00	22,136	49,684	-	71,820	1,675,123	4.29

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2000

<u>COVERAGE</u>	<u>AMOUNT</u>	<u>INSURED</u>
General and Automobile Liability	County pays all claims with negligence.	County is completely self-insured up to \$250,000 per claim or occurrence. CSAC EIA Liability Program II pool covers losses from \$250,000. Excess coverage provides coverage to \$30 million.
Fire, Lightning and Earthquake Extended Coverage	Replacement value.	CSAC EIA with \$25,000 deductible - 5% deductible for earthquake
Medical Malpractice	\$10,000,000 Professional or Hospital Liability.	Self-insured program is supplemented by a policy with Reliance Insurance that provides annual coverage on a claims made basis. Deductible at \$1 million for each claim. Maximum coverage under this policy is \$10 million per occurrence with additional \$10 million coverage with CSAC EIA.
Airport Liability	\$50,000,000.	Premises liability, contractual liability, products liability, completed operations; personal protective injury, hangarkeepers, owners and contractors protective with Associated Aviation Co.
Comprehensive Disappearance, Destructions and Dishonesty	\$10,000,000.	CSAC EIA Crime Program. \$25,000 deductible per claim or occurrence
Faithful Performance Bond	\$10,000,000 employee dishonesty.	CSAC EIA Crime Program. \$25,000 deductible per claim or occurrence
Worker's Compensation	Statutory for Worker's Compensation. \$2,000,000 for Employer's Liability.	Self-Insured first \$1,000,000. Excess with CAMEX JPA for statutory limits.
Employee Health - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Dental - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Life - Contact Human Resources Department	Varies.	Contact Human Resources Department.

Source: Risk Management, County of San Bernardino.

COUNTY OF SAN BERNARDINO
PUBLIC OFFICIAL BLANKET BOND (1) (2)
JUNE 30, 2000

	FAITHFUL PERFORMANCE BOND/ EMPLOYEE DISHONESTY	FORGERY/ALTERATION, DISAPPEARANCE & DESTRUCTION, ROBBERY COMPUTER FRAUD
ASSESSOR	\$ 10,000,000	\$ 5,000,000
AUDITOR/CONTROLLER	10,000,000	5,000,000
BOARD OF SUPERVISORS (PER SUPERVISOR)	10,000,000	5,000,000
DISTRICT ATTORNEY	10,000,000	5,000,000
PUBLIC ADMINISTRATOR-CORONER	10,000,000	5,000,000
SHERIFF	10,000,000	5,000,000
SUPERINTENDENT OF SCHOOLS	10,000,000	5,000,000
SUPERIOR COURT JUDGES	10,000,000	5,000,000
TREASURER-TAX COLLECTOR:		
TREASURER	10,000,000	5,000,000
TAX COLLECTOR	10,000,000	5,000,000

Notes:

- (1) Coverage with CSAC EIA Crime Program
- (2) Per occurrence.
- (3) \$100,000 Deductible

COUNTY OF SAN BERNARDINO
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	GROSS REVENUE	OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1990-91	\$ 6,225	\$ -	\$ 6,225	\$ -	\$ 6,225	\$ 6,225	1.0
1991-92	6,225	-	6,225	-	6,225	6,225	1.0
1992-93	6,225	-	6,225	-	6,225	6,225	1.0
1993-94	6,225	-	6,225	-	6,225	6,225	1.0
1994-95	6,225	-	6,225	-	6,225	6,225	1.0
1995-96	32,459	8,535	23,924	6,285	1,635	7,920	3.0
1996-97	71,929	7,947	63,982	28,295	33,909	62,204	1.0
1997-98	55,012	541	54,471	21,925	32,546	54,471	1.0
1998-99	50,569	493	50,076	18,670	31,406	50,076	1.0
1999-00	41,290	1,259	40,031	9,185	30,559	39,744	1.0

COUNTY OF SAN BERNARDINO
BUILDING PERMIT VALUATIONS, DWELLING UNITS AND BANK DEPOSITS (1)
LAST TEN CALENDAR YEARS

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
VALUATIONS: (2)					
RESIDENTIAL	\$ 1,474,982	\$ 804,001	\$ 836,875	\$ 710,922	\$ 658,110
NONRESIDENTIAL	<u>695,239</u>	<u>560,703</u>	<u>290,451</u>	<u>302,209</u>	<u>368,011</u>
TOTAL	<u>\$ 2,170,221</u>	<u>\$ 1,364,704</u>	<u>\$ 1,127,326</u>	<u>\$ 1,013,131</u>	<u>\$ 1,026,121</u>
NEW DWELLING UNITS: (2)					
SINGLE FAMILY	\$ 11,013	\$ 5,969	\$ 5,882	\$ 5,354	\$ 4,585
MULTIPLE FAMILY	<u>2,196</u>	<u>866</u>	<u>1,356</u>	<u>498</u>	<u>145</u>
TOTAL	<u>\$ 13,209</u>	<u>\$ 6,835</u>	<u>\$ 7,238</u>	<u>\$ 5,852</u>	<u>\$ 4,730</u>
BANK DEPOSITS (3)	<u>\$ 4,741,564</u>	<u>\$ 4,828,284</u>	<u>\$ 4,778,162</u>	<u>\$ 5,541,160</u>	<u>\$ 5,625,169</u>

Notes:

(1) Building Permit Valuations and Bank Deposits are in thousands.

(2) Source: Construction Industry Research Board.

(3) Source: Federal Reserve Research Library.

<u>1995</u>	<u>1,996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
\$ 573,852	\$ 732,403	\$ 842,497	\$ 993,156	\$ 1,250,197
<u>411,129</u>	<u>397,631</u>	<u>527,367</u>	<u>642,910</u>	<u>758,616</u>
<u>\$ 984,981</u>	<u>\$ 1,130,034</u>	<u>\$ 1,369,864</u>	<u>\$ 1,636,066</u>	<u>\$ 2,008,813</u>

VALUATIONS: (2)

RESIDENTIAL
NONRESIDENTIAL
TOTAL

\$ 3,852	\$ 4,703	\$ 5,124	\$ 5,602	\$ 6,593
<u>101</u>	<u>311</u>	<u>469</u>	<u>511</u>	<u>479</u>
<u>\$ 3,953</u>	<u>\$ 5,014</u>	<u>\$ 5,593</u>	<u>\$ 6,113</u>	<u>\$ 7,072</u>

NEW DWELLING UNITS: (2)

SINGLE FAMILY
MULTIPLE FAMILY
TOTAL

<u>\$ 5,581,891</u>	<u>\$ 5,706,988</u>	<u>\$ 9,017,358</u>	<u>\$ 9,423,092</u>	<u>\$ 9,632,110</u>
---------------------	---------------------	---------------------	---------------------	---------------------

BANK DEPOSITS (3)

**COUNTY OF SAN BERNARDINO
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS (IN THOUSANDS)**

FISCAL YEAR	(1) POPULATION , COUNTY OF SAN BERNARDINO	(1) POPULATION STATE OF CALIFORNIA	(2) POPULATION UNITED STATES	(3) SCHOOL ENROLLMENT	(4) UNEMPLOYMENT RATE COUNTY OF SAN BERNARDINO
1990-91	1,471	30,351	250,878	292	5.7 %
1991-92	1,531	30,536	253,668	309	8.0
1992-93	1,556	31,143	256,899	315	11.2
1993-94	1,592	31,556	258,897	322	9.5
1994-95	1,618	32,344	262,176	327	8.2
1995-96	1,589	32,321	264,023	336	7.9
1996-97	1,587	32,609	266,490	347	7.2
1997-98	1,621	33,252	270,732	357	6.3
1998-99	1,654	33,773	273,630	365	5.6
1999-00	1,689	34,336	275,377	374	4.8

(1) Source: California Department of Finance.

(2) Source: U. S. Census Bureau.

(3) Source: Superintendent of Schools.

(4) Source: California Employment Development Department.

COUNTY OF SAN BERNARDINO
 PRINCIPAL TAXPAYERS
 JUNE 30, 2000

<u>TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>TOTAL TAX LEVY FISCAL YEAR 1999-00</u>	<u>PERCENTAGE OF TOTAL TAX LEVY FISCAL YEAR 1999-00</u>
SOUTHERN CALIFORNIA EDISON COMPANY	ELECTRIC UTILITY	\$ 11,540,571	1.16 %
GENERAL TELEPHONE COMPANY	TELEPHONE COMPANY	7,487,761	0.75
CALIFORNIA STEEL INDUSTRIES INC	STEEL MANUFACTURING	3,867,811	0.39
SOUTHERN CALIFORNIA GAS COMPANY	GAS UTILITY	2,485,586	0.25
SECRETARY OF HOUSING AND URBAN DEVELOPMENT	HOUSING	2,335,375	0.23
INTERMOUNTAIN POWER COMPANY	ELECTRIC UTILITY	2,209,751	0.22
UNITED PARCEL SERVICE	PACKAGE DELIVERY COMPANY	2,029,980	0.20
ONTARIO MILLS LIMITED PARTNERSHIP	RETAIL SALES	1,860,596	0.19
AQUIPORT FIVE CORPORATION	INVESTMENT COMPANY	1,853,344	0.19
MITSUBISHI CEMENT CORPORATION	BUILDING MATERIALS	1,853,266	0.19
TOTAL		<u>\$ 37,524,041</u>	<u>3.77 %</u>

Source: County of San Bernardino.

COUNTY OF SAN BERNARDINO
MISCELLANEOUS STATISTICAL DATA
JUNE 30, 2000

GEOGRAPHICAL LOCATION: The County of San Bernardino is located in the southern portion of California and is bordered on the east by the State of Arizona and the State of Nevada, on the north by Inyo County, on the west by Kern and Los Angeles Counties, and on the south by Orange and Riverside Counties.

ALTITUDE: Elevation ranges from a high of 11,502 feet above sea level to a low of 181 feet above sea level.

AREA OF COUNTY: Approximately 20,180 square miles (Largest area in the continental United States).

COUNTY SEAT: San Bernardino, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE CHARTER ADOPTED: April 7, 1913

FISCAL YEAR: July 1 - June 30

REGISTERED VOTERS: 664,390 as of June 30, 2000

ESTIMATED POPULATION OF THE COUNTY OF SAN BERNARDINO AS OF JANUARY 1, 2000:

INCORPORATED CITIES (1):

Adelanto	15,600	Montclair	30,950
Apple Valley	57,000	Needles	5,925
Barstow	23,300	Ontario	151,500
Big Bear Lake	6,325	Rancho Cucamonga	125,600
Chino	66,700	Redlands	67,800
Chino Hills	60,200	Rialto	83,700
Colton	47,350	San Bernardino	186,400
Fontana	117,400	Twentynine Palms	15,100
Grand Terrace	13,550	Upland	68,800
Hesperia	63,600	Victorville	64,500
Highland	44,450	Yucaipa	39,850
Loma Linda	22,300	Yucca Valley	19,200
		Total	1,397,100
		Unincorporated Areas:	292,300
		Total Population	1,689,400

COUNTY EMPLOYEES (2)(3):

1990-91	13,175
1991-92	13,859
1992-93	13,682
1993-94	13,784
1994-95	14,013
1995-96	14,341
1996-97	14,650
1997-98	15,444
1998-99	16,637
1999-00	17,538

Notes:

- (1) Source: California Department of Finance.
- (2) Source: County of San Bernardino.
- (3) Average figures including temporary and seasonal employees.